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# COOS COUNTY



## ANNUAL REPORT 1983

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**STATE OF NEW HAMPSHIRE**



**Annual Report**  
**COOS COUNTY**



**FOR THE**  
**YEAR ENDING DECEMBER 31**

**1983**

**Printed by**  
**SMITH & TOWN PRINTERS**  
**Berlin, New Hampshire**

## COUNTY OFFICERS

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1984

### COUNTY COMMISSIONERS

Norman S. Brungot - Chairman, Colebrook  
Thomas R. Corrigan - Clerk, Lancaster  
Gerard Lemire, Berlin

### ACTING TREASURER

Paul Fortier, Berlin

### REGISTER OF DEEDS

Warren A. Bartlett, Lancaster

### REGISTER OF PROBATE

Robert J. Savage, Berlin

### JUDGE OF PROBATE

Frederick J. Harrigan, Colebrook

### SUPERIOR COURT

Richard P. Dunfey, Chief Justice  
Robert C. Rich, Clerk  
Gregory Smith, Attorney General  
Pierre J. Morin, County Attorney  
John D. Morton, Sheriff

### MEDICAL REFEREES

Brian A. Beattie, M.D. Lancaster  
W.H. Gifford, M.D. Colebrook

### SUPERINTENDENT, Stewartstown

Frederick W. King, Sr., Stewartstown

### ADMINISTRATOR, Stewartstown

Noella Cote, Berlin

### ADMINISTRATOR, Berlin

John Langell, Shelburne

### WELFARE DIRECTOR

Roderick Ross, Berlin

### ACCOUNTING SUPERVISOR

Suzanne L. Collins, Colebrook



## **REPRESENTATIVES THE THE GENERAL COURT**

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- DISTRICT NO. 1:** Colon Chappell, Pittsburg  
David D. King, Colebrook
- DISTRICT NO. 2:** Ted A. Pelletier, Dummer
- DISTRICT NO. 3:** Vacancy
- DISTRICT NO. 4:** Lynn C. Horton, Lancaster
- DISTRICT NO. 5:** Harold W. Burns, Whitefield
- DISTRICT NO. 6:** Phoebe A. Chardon, Jefferson
- DISTRICT NO. 7:** Lawrence J. Guay, Gorham  
Otto H. Oleson, Gorham
- DISTRICT NO. 8:** Norman A. Brideau, Berlin  
Yvonne Coulombe, Berlin  
George E. Lemire, Berlin  
Romeo J. Theriault, Berlin  
Alcide E. Valliere, Berlin  
Elmer H. York, Berlin

### **DELEGATION OFFICERS**

Otto H. Oleson, Chairman  
Harold W. Burns, Vice Chairman  
Alcide E. Valliere, Clerk

## MINUTES OF COUNTY DELEGATION MEETINGS

### FINANCE COMMITTEE MEETING - February 12, 1983

On February 12, 1983 at the Nursing Home in Berlin, was held a Finance Committee meeting of the Coos County Delegation. The meeting was called to order at 10:00 a.m. The usual roll call was in order. Representatives present were: George Lemire, Yvonne Coulombe, Romeo Theriault, Harold Burns, Colon Chappell, Ted Pelletier, David King, Norman Brideau, Otto Oleson, Andy Langley, Alcide Valliere. A quorum was present and the meeting declared legal. Other dignitaries present were Administrators Bouchard and Langell, Commissioner Lemire, Rod Ross and County Co-Ordinator Fred King.

The first order of business was to consider the report of the Commissioners for the year 1982.

Chairman Oleson read the statement of Expenditures and found that most items were within the budgeted amount. The few overexpended items were explained by Fred King. Andy Langley moved to accept the expense sheet as read, seconded by Colon Chappell. The Delegation voted unanimously.

A question and answer period followed. Administrators Langell and Bouchard and Co-Ordinator King answered them to the satisfaction of everyone.

The Income sheet was read and approved. Representative Pelletier moved to accept as read and seconded by Representative Lemire.

### RESOLUTION

Be it resolved by the Coos County Delegation duly convened on this 12th day of February, 1983 that the Coos County Commissioners are hereby authorized to transfer from line items in the 1982 County Budget that are underspent as of December 31, 1982 funds to supplement the following named accounts:

1. Attorney's expense       \$   821.00
2. Interest short term notes 35,711.00
3. Interest long term notes       3.00

Nothing in this resolution in anyway authorized the Coos County Commissioners to overspend the 1982 County Budget in total.

Motion by: Yvonne Coulombe  
Motion seconded by: Norman Brideau  
Votes in favor: all in favor - 11 members  
Votes against: 0

The above resolution was acted upon by the Coos County Delegation on this date, February 12, 1983.

ALCIDE E. VALLIERE  
Clerk  
Coos County Delegation

A motion by Representative Coulombe to accept the consensus of the Delegation to spend \$1,000.00 to proceed with engineering plan to use wood chips as fuel in County Home in Stewartstown and this motion was seconded by Representative Pelletier. There being no further business Representative Langley moved to adjourn and that was seconded by Representative David King. The Committee was unanimous. Adjournment at 12:45 p.m.

Respectfully Submitted,  
ALCIDE E. VALLIERE  
Clerk  
Coos County Delegation

#### DELEGATION MEETING - March 5, 1983

A Coos County Delegation meeting was held in the Nursing Home in Stewartstown to finalize the 1983 budget.

The officials present were Commissioners Corrigan and Lemire, Administrators Langell and Bouchard, Co-Ordinator King and Welfare officer Rod Ross. The following Representatives were present, namely: Brideau, King, Chappell, Langley, Chardon, Burns, Horton, Guay, Oleson, Theriault, Pelletier, Lemire, York, Coulombe, Valliere. A quorum was present and the meeting was declared legal.

Chairman Oleson welcomed members of the Taxpayers Association from Twin Mt., Dalton, Whitefield and Columbia. The meeting was called to order at precisely 10:00 a.m.

- #1 — Representative Guay moved to accept \$10,950 for Commissioners salaries, seconded by Representative Chappell. Vote was 14 yeas and 1 nay.



- #2 — Representative Pelletier amended Administration expense to \$39,219, seconded by Representative Burns. Vote was 14 yeas 1 nay.
- #3 — Representative Horton moved to accept \$2,250 for Treasurer's salary, seconded by Representative Guay. Vote was 13 yeas 2 nays.
- #4 — Representative Horton moved to accept \$3,305 for Treasurer's expense, seconded by Representative Theriault. Vote was unanimous.
- #5 — Representative York moved to accept \$2,500 for County Reports and Notices, seconded by Representative Brideau. Vote was 9 yeas 3 nays.
- #6 — Representative Theriault moved to accept \$5,000 for Audit Expense, seconded by Representative Coulombe. All in favor.
- #7 — Representative Guay moved to accept \$30,000 for Administration Specials, seconded by Representative Pelletier. Vote was unanimous.
- #8 — Representative Lemire moved to accept \$15,000 for Attorney's salary, seconded by Representative King. Vote was 10 yeas 2 nays.
- #9 — Representative Chardon moved to accept \$11,500 for Attorney's expense, seconded by Representative Langley. Vote 13 yeas 2 nays.
- #10 — Representative York moved to accept \$6,000 for Medical referees, seconded by Representative Coulombe. Vote 14 yeas 1 nay.
- #11 — Representative Theriault moved to accept \$18,000 for Register of Deeds salary, seconded by Representative Langley. Vote unanimous.
- #12 — Representative Chardon amended to \$27,000 for Register of Deeds expenses, seconded by Representative Langley. Vote was 9 yeas 5 nays.
- #13 — Representative Burns moved to accept \$6,500 for Register of Probate seconded by Representative Horton. Vote 9 yeas 5 nays.
- #14 — Representative Lemire moved to accept \$2,000 for Sheriff's salary, seconded by Representative Brideau. Vote 14 yeas 0 nays.
- #15 — Horton moved to accept \$72,000 for Sheriff's expenses, seconded by Representative York. Vote was all in favor.



- #16 — Representative Horton moved to accept \$28,345 for Berlin Courthouse expense, seconded by Representative Brideau. All in favor.
- #17 — Representative Guay moved to accept \$1,000 for Berlin Courthouse special, seconded by Representative Brideau. All in favor.
- #18 — Representative York moved to accept \$28,621 for Lancaster Courthouse, seconded by Representative King. All in favor.
- #19 — Representative Horton moved to accept \$116,750 for Superior Court, seconded by Representative Pelletier. Vote 11 yeas 3 nays.
- #20 — Representative Guay moved to accept \$24,064 for Welfare Administration, seconded by Representative Valliere. All in favor.
- #21 — Representative Brideau moved to accept \$50,000 for Children's Aid, seconded by Representative Lemire. All in favor.
- #22 — Representative Horton moved to accept \$9,000 for Soldier's Aid, seconded by Representative Langley. All in favor.
- #23 — Representative Horton moved to accept \$35,000 for County Welfare, seconded by Representative Chappell. All in favor.
- #24 — Representative Guay moved to accept \$1,150,000 for Old Age Assistance, seconded by Representative Valliere. All in favor.
- #25 — Representative Pelletier moved to accept \$1,795,800 for Nursing Hospital, Stewartstown, seconded by Representative Burns. All in favor.
- #26 — Representative Lemire moved to accept \$68,800 for Nursing Hospital Specials seconded by Representative Coulombe. 14 yeas 0 nays.
- #27 — Representative Pelletier moved to accept \$299,700 for Jail & House of Correction, seconded by Representative Theriault. Unanimous.
- #28 — Representative Horton moved to delete \$60,000 for Jail Specials, seconded by Representative Pelletier. All in favor.
- #29 — Representative Burns moved to accept \$208,300 for "Farm", seconded by Representative Horton. All in favor.

- #30 — Representative Pelletier moved to accept \$17,000 for Farm Specials and \$12,000 to be spent on truck only after approval by the Delegation. Seconded by Representative Valliere. Unanimous.
- #31 — Representative Chardon moved to accept \$6,00 for Land Management Contract seconded by Representative Langley. Vote 8 yeas 6 nays.
- #32 — Representative Horton moved to accept \$1,904,200 for Nursing Home Berlin, seconded by Representative Pelletier. Vote 13 yeas 1 nay.
- #33 — Representative Guay moved to accept \$7,000 for Nursing Home Specials, seconded by Representative Brideau. Unanimous.
- #34 — Representative Chardon moved to accept \$74,600 for Extension Service with stipulation that if Federal monies are available no County money to be used. Seconded by Representative Langley. Vote 12 yeas 2 nays.
- #35 — Representative Chardon moved to accept \$6,288 for Soil Conservation District seconded by Representative Langley. Vote 13 yeas 1 nay.
- #36 — Representative Coulombe moved to accept \$7,000 for Council on Again, seconded by Representative Pelletier. All in favor.
- #37 — Representative Pelletier moved to accept \$7,000 for RSVP, seconded by Representative Langley. All in favor.
- #38 — Representative Lemire moved to accept \$5,000 for Family Planning, seconded by Representative Chardon. All in favor.
- #39 — Food Pantry was denied \$3,000 as requested. All in favor.
- #40 — Representative York moved to accept \$140,000 for Interest on Short Term Notes, seconded by Representative King. All in favor.
- #41 — Representative Horton moved to accept \$80,000 for Bonded Debt, seconded by Representative Theriault. All in favor.
- #42 — Representative Chardon moved to accept \$11,350 for Interest on Long Term Notes, seconded by Representative King. All in favor.
- #43 — Representative Horton moved to accept \$81,000 for

Principal Long Term Notes, seconded by Representative King. All in favor.

- #44 — Representative Guay moved to accept \$4,100 for Unincorporated Town Expense seconded by Representative Langley. All in favor.
- #45 — Representative York moved to accept \$4,500 for Delegation Expense, seconded by Representative Chappell. 9 yeas 5 nays.

#### INCOME SHEET

- #11 — Representative Pelletier moved to anticipate \$50,000 from Register of Deeds, seconded by Representative Brideau. All in favor.
- #25 — Representative Horton moved to anticipate \$1,737,000 from Nursing Hospital, seconded by Representative York. All in favor.
- #27 — Jail & House of Correction. No money expected.
- #29 — Representative Horton moved to anticipate \$213,000 from the Farm, seconded by Representative Guay. All in favor.
- #32 — Representative Guay moved to anticipate \$1,936,000 from Nursing Home, seconded by Representative Pelletier. All in favor.
- #16 — Representative King moved to anticipate \$9,600 from Courthouse Rents, seconded by Representative Lemire. All in favor.
- #19 — Representative Burns moved to anticipate \$10,000 from Superior Court Fines, seconded by Representative Chardon. All in favor.
- #40 — Representative Chardon moved to anticipate \$40,000 from Interest Income, seconded by Representative Coulombe. All in favor.
- #41 — Representative Horton moved to anticipate \$15,000 from Other Income, seconded by Representative Theriault. All in favor.
- #42 — Representative York moved to anticipate \$1,600 from Income from Unincorporated Towns, seconded by Representative Horton. All in favor.
- 1
- #43 — Representative Pelletier moved to anticipate \$93,800 from Proceeds from Long Term Notes, seconded by Representative Brideau. All in favor.



- #44 — Representative Horton moved to anticipate \$121,000 from General Revenue Sharing, seconded by Representative King. All in favor.
- #45 — Representative Guay moved to anticipate \$90,000 from Payment in Lieu of Taxes, seconded by Representative Chardon. All in favor.
- #46 — Representative Horton moved to anticipate \$100,000 from Surplus Used to Reduce Taxes, seconded by Representative King. All in favor.

#### RESOLUTION #1

Be it resolved by the Coos County Convention duly convened on this 5th day of March, 1983 that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1983 shall be \$6,421,642.

Motion by: Representative Langley

Motion seconded by: Representative King

Votes in favor: 14

Votes opposed: 0

#### RESOLUTION #2

Be it resolved that the sum of \$4,417,000 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 1983.

Motion by: Representative Horton

Motion seconded by: Representative Pelletier

Votes in favor: 14

Votes opposed: 0

#### RESOLUTION #3

Be it further resolved that, the total appropriation being in excess of the total estimated income in the amount of \$2,004,642, the Treasurer shall issue his warrant to the towns and city in the county for this amount.

Motion by: Representative Pelletier

Motion seconded by: Representative Chappell

Votes in favor: 14

Votes opposed: 0

#### RESOLUTION #4

Be it resolved, that Federal General Revenue Sharing Funds for fiscal year 1983 be allocated as follows:

## 1. Welfare Items - \$121,000

Motion by: Representative Pelletier

Motion seconded by: Representative Chappell

Votes in favor: 14

Votes opposed: 0

## RESOLUTION #5

Be it resolved, that \$100,000 of the operating surplus for the year 1982 be appropriated in the 1983 budget for the purpose of reducing taxes for 1983.

Motion by: Representative Horton

Motion seconded by: Representative Theriault

Votes in favor: 14

Votes opposed: 0

## RESOLUTION #6

Be it resolved that the Coos County Delegation duly convened on the 5th day of March, 1983 does hereby authorize the County Commissioners to borrow in long term notes the funds necessary to purchase the following items found as "Specials" in the fiscal budget.

1. Berlin Courthouse Specials	\$ 1,000
2. Stewartstown Nursing Hospital Specials	68,800
3. Berlin Nursing Home	7,000
4. Farm Specials	<u>17,000</u>
	93,800

Motion by: Representative King

Motion seconded by: Representative Coulombe

Votes in favor: 14

Votes opposed: 0

ALCIDE E. VALLIERE

Clerk of Coos County Convention

The above resolutions were acted upon by the Coos County Convention on this date, 3/5/83, and all resolutions were passed as shown.

ALCIDE E. VALLIERE

Clerk of Coos County Convention

After a long and busy day Chairman Oleson called for adjournment at 5:00 p.m. All agreed.

Respectfully Submitted,

ALCIDE E. VALLIERE

Clerk of County Delegation

FINANCE COMMITTEE AND DELEGATION MEETING  
April 30, 1983

A Coos County Finance and Delegation meeting was held in the County Home in Berlin to review the quarterly report for January 1 to March 31, 1983.

Members present were: Representatives Chappell, King, Langley, Horton, Guay, Oleson, Coulombe, Lemire and Valliere. A quorum was present. Other officials present were Commissioners Corrigan and Lemire, Administrator Langell, Co-Ordinator Fred King, and Rod Ross Welfare Administrator.

Chairman Oleson called the meeting to order at 10:00 a.m. The Statement of Expenditures was first on the agenda. Most of the items were within their limit of 25%. Rod Ross explained to us the different prices we have to pay for children placed in various homes or institutions. We have no jurisdiction over amount paid or the choice of placement.

RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 30th day of April, 1983 that the Coos County Commissioners are hereby authorized to transfer \$2,650.00 from unexpended balances in the 1983 County Budget into the capital item budget in order to purchase a manure spreader for the farm. The total cost of the new manure spreader is \$7,650.00 and the balance of \$5,000.00 is part of the capital appropriation in the approved 1983 County Budget.

Nothing in this motion in anyway authorizes the County Commissioners to over-expend the total of the 1983 County Budget.

Motion by : Representative Horton

Motion seconded by: Representative Guay

Votes in favor: 9

Votes against: 0

Representative Horton moved to accept reading of Expense Sheet seconded by Representative Guay.

At 11:00 a.m. the second part of the meeting was opened for reviewing the "Statement of Income". All voted in favor. Representative Langley moved to accept the report, and was seconded by Representative Chappell.

RESOLUTION #2

Be it resolved that the Coos County Delegation duly convened on this 30th day of April, 1983 does hereby authorize the



County Commissioners to appoint Mr. Frederick W. King, Sr. as the successor to Mr. Leopold Bouchard as the Superintendent of the County Institution upon the retirement of Mr. Bouchard from this position.

This authorization is given under the terms and conditions of R.S.A. 28:11.

Motion by: Representative Horton

Motion seconded by: Representative Guay

Votes in favor: 9

Votes against: 0

A motion to adjourn by Representative Chappell was seconded by Representative D. King and approved by Chairman Oleson.

After adjournment of the Delegation Meeting a talking period on "Business in General" was conducted on future procedures to follow on what is occurring in Washington and Concord and what to look for in the future and what is good for our County.

Respectfully Submitted,

ALCIDE E. VALLIERE

Clerk

Coos County Delegation

#### FINANCE COMMITTEE AND DELEGATION MEETING

August 6, 1983

A Coos County Delegation and Finance meeting was held at the Coos County Home in West Stewartstown to review the first half report of 1983. Legislators present were namely: Chappell, Guay, Oleson, Brideau, Theriault, Coulombe, Lemire, Langley, and Valliere. A quorum was present and the meeting was legal. Administrators Langell and Bouchard, Commissioner Brungot and County Co-Ordinator Fred King were present.

Chairman Oleson called the meeting to order sharply at 10:00 a.m. Every item on the expense sheet was looked at and most were within the 50% expended, a few were over expended but expected to level off by the year's end. Representative Brideau moved to accept the reading of the expense sheet and that was seconded by Representative Coulombe. The Delegation voted unanimously in favor 9-0.

The Income Sheet was next and approved by the Delegation. Representative Langley moved to accept, seconded by Representative Theriault.

A proposition by Register of Deeds and one by Register of Probate were discussed and tabled.

The question of Micro-Filming all important papers was also discussed.

All business on hand was taken care of and the meeting adjourned.

Respectfully Submitted,  
ALCIDE E. VALLIERE  
Clerk  
Coos County Delegation

#### DELEGATION MEETING - September 14, 1983

On September 14, 1983 at 10:00 a.m. at the State Forest and Lands Building on Route 3 in Lancaster the Coos Delegation met to consider and act on the 1984 fiscal year budget for the Forest Conservation Fund. Chairman Oleson introduced the County Delegation and Ted Natti did the same for the Forests and Lands group which was well represented.

Ted Natti explained his budget which consists of Forest Protection, Forest Management, Land Management, Information and Planning.

The budget was scrutinized thoroughly. Director Natti explained each item to everyone's satisfaction.

#### RESOLUTION

Be it resolved that the Coos County Delegation convened on this 14th day of September 1983 voted to approve the budget requested by the Division of Forests and Lands for the fiscal year 1984 for the Forest Conservation fund in the amount of \$35,640.00.

Motion by: Lynn Horton

Motion seconded by: Colon Chappell

A motion to accept the budget as read was made by Representative Langley and seconded by Representative Horton.

The Coos Delegation approved unanimously and adjourned on this note.

The Delegation toured the grounds and experienced the equipment the Forest Fighting Force has at their disposal.

Respectfully Submitted,  
ALCIDE E. VALLIERE  
Clerk  
Coos County Delegation

## EXECUTIVE MEETING

Chairman Oleson called the meeting at 11:30 a.m. The Delegation tended to County business. County Co-Ordinator Fred King explained the resolution which follows.

## RESOLUTION

Be it resolved that the Coos County Delegation duly convened on this 14th day of September, 1983 does hereby authorize the Register of the Coos County Probate Court to apply for and expend for office equipment those funds now held in escrow as specified in R.S.A. 490:26c section IIb. These funds are to be used to provide for the necessary office equipment now needed to support the Deputy Register of Probate now in training.

Nothing in this motion in any way authorizes the expenditure of county funds for the stated purpose.

Motion by: Andy Langley

Motion seconded by: Romeo Theriault

Representative Theriault moved to accept the above resolution and that was seconded by Representative Valliere. The Delegation accepted and approved the motion.

Chairman Oleson declared the meeting closed.

Respectfully Submitted,

ALCIDE E. VALLIERE

Clerk of County Delgating

## DELEGATION MEETING - November 5, 1983

A full Delegation meeting was held in Stewartstown on November 5, 1983 for the purpose of approving the third quarter expenditures and income sheets.

The meeting was called to order at 10:00 a.m. sharp by Chairman Oleson. The Pledge of Allegiance followed by the roll call. Officials present were Commissioners Brungot, Corrigan and Lemire, Administrator Bouchard, Representatives Chappell, King, Horton, Chardon, Burns, Guay, Oleson, Theriault, Lemire, Coulombe, Brideau, and Valliere, and Co-Ordinator Fred King.

The Statement of Expenditures was first on the agenda. Chairman Oleson read each item separately and a few items were overexpended slightly, reasons were explained by Co-Ordinator Fred King.



Representative Horton moved to accept expense sheet readings with one exception under "Other Income" and that motion was seconded by Representative Coulombe.

12 yeas 0 nays

The Income Sheet was next and the same procedure followed the reading of each item. Representative Horton moved to accept Income Sheet reading that was seconded by Representative Brideau. The Delegation voted unanimously in favor.

12 yeas 0 nays

#### RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 5th day of November, 1983 that the Coos County Commissioners are hereby authorized to transfer from line items in the 1983 County Budget that will be underspent on December 31, 1983 funds to supplement the following named accounts in the stated amounts:

Audit Expense	\$ 70.00
Register of Probate	5,700.00
Medical Referees	1,200.00
County Reports	500.00
Computer Special	8,130.00
Nursing Hospital Specials	
(Windows)	<u>15,099.00</u>
TOTAL	\$30,699.00

Nothing in this resolution in anyway authorizes the Coos County Commissioners to overspend the 1983 budget in total.

Motion by: George Lemire

Motion seconded by: David King

Votes in favor: 12

Votes opposed: 0

#### RESOLUTION #2

Be it resolved by the Coos County Delegation duly convened on this 5th day of November, 1983 funds to supplement the following named accounts in the stated amounts:

Board and Care of Children	\$18,000.00
Old Age Assistance	20,000.00
County Welfare	23,000.00
TOTAL	\$61,000.00

Nothing in this resolution in anyway authorizes the Coos County Commissioners to overspend the 1983 budget in total.

Motion by: Lynn Horton

Motion seconded by: Phoebe Chardon

Votes in favor: 12

Votes opposed: 0

### RESOLUTION #3

Be it resolved by the Coos County Delegation duly convened on this 5th day of November, 1983 that the Coos County Commissioners are hereby authorized to transfer from line items in the 1983 County Budget that will be underspent on December 31, 1983 funds to supplement the following named accounts in the stated amounts:

\$3,000.00 to be transferred for equipment and space renovation to accommodate an "audiometric" program for Nursing Home residents. These funds will be transferred from the "Nursing Home Special Account" of \$7,000.00 which is unspent in the Berlin Nursing Home appropriations.

Nothing in this resolution in anyway authorizes the Coos County Commissioners to overspend the 1983 budget in total.

Motion: Phoebe Chardon

Motion seconded by: Yvonne Coulombe

Votes in favor: 12

Votes opposed: 0

This resolution was tabled.

With all business on hand taken care of a motion to adjourn was made by Representative Chappell seconded by Representative Brideau. Chairman Oleson declared meeting adjourned. All in favor.

Respectfully Submitted,

ALCIDE E. VALLIERE

Clerk

Coos County Delegation

### PUBLIC BUDGET HEARING - December 10, 1983

The Coos County Commissioners held a public hearing on their proposed budget for 1984 on Saturday, December 10, 1983. The

State Representatives present were: Lynn Horton, Harold Burns, Phoebe Chardon, Lawrence Guay, Otto Oleson, Norman Brideau, Yvonne Coulombe, George Lemire, Romeo Theriault, Elmer York, and Alcide E. Valliere. A quorum was present.

Administrators Bouchard and Langell were present. County Commissioners Brungot, Corrigan and Lemire, Sheriff John Morton, County Welfare Clerk Rod Ross, Paul Fortier, acting Treasurer for Robert Olivier who is ill, were present.

Chairman Oleson called the meeting to order at 10:00 a.m. Each item in the budget was mentioned and whenever an increase was asked for, Co-Ordinator King explained the nature of the increase. This budget as presented today is a proposed budget, and will be carefully scrutinized in March prior to the County Delegation accepting it.

The Federal Agencies were represented by their directors requesting monies for the continuance of their work in the County. These agencies are funded from 3 to 1 - 10 to 1 so what amount they get from the County is a tremendous help to them.

Richard Demers representing the Berlin Tax Association along with Mitch Berkowitz, Berlin City Manager, requested explanations and Fred King obliged. Several town officials were present. The reading of the expense sheet terminated a motion to adjourn for lunch, and the Delegation meeting is scheduled for 1:15 p.m.

Respectfully Submitted,

ALCIDE E. VALLIERE

Clerk of County Delegation

#### DELEGATION MEETING

At 1:15 p.m. the meeting was called to order. State Representatives present were: Lynn Horton, Harold Burns, Phoebe Chardon, Lawrence Guay, Otto Oleson, Norman Brideau, Yvonne Coulombe, George Lemire, Romeo Theriault, Elmer York, and Alcide Valliere. A quorum was present.

Administrators Bouchard and Langell were present, County Co-Ordinator Fred King, County Commissioners Brungot, Corrigan and Lemire, and Paul Fortier acting Treasurer.

The first thing on the agenda was a meeting with Paul Fortier acting Treasurer for the resolution that follows:

#### RESOLUTION

The following motion was made by Representative Chardon



and seconded by Representative Coulombe and was passed by the Coos County Delegation on the tenth day of December 1983.

MOTION: The monies in the treasury of the County of Coos being insufficient to meet the demands upon the same and the sum of \$1,750,000.00 being the estimated amount necessary for the purpose of operating the county for the fiscal year 1984 the Treasurer Robert Olivier, is hereby authorized to borrow from time to time during the year upon order of the County Commissioners, pursuant to R.S.A. 29:8 amounts not to exceed the stated amount.

Votes in Favor: 11

Votes Against: 0

The income sheet was next on the agenda; the amounts were all estimated figures. The Delegation will meet next year and will try to trim the budget down some. All the business on hand taken care of, a motion to adjourn was made by Representative Brideau and seconded by Representative Burns.

Respectfully Submitted,  
ALCIDE E. VALLIERE  
Clerk of County Delegation

## REPORT OF THE COUNTY COMMISSIONERS

---

The Commissioners of Coos County herewith submit the reports of the various County Officials and Departments for the 1983 fiscal year.

Nineteen eighty-three was a year of transition for the County. Operational changes at the County Institution in West Stewartstown were necessary due to the retirement of Mr. and Mrs. Leopold Bouchard, the Superintendent and Administrator, after sixteen years of dedicated service to the County. Their skills and knowledge will be missed by the Commissioners. With the retirement of the Bouchards, the Commissioners have made modifications in the management structure of the County and it is anticipated that these changes will be completed during 1984. The Commissioners are confident that the decisions that have been made will best utilize available personnel and will result in a continued efficient operation of all county departments. The County was introduced to the computer age in 1983 with the purchase of modern computer equipment and software for the accounting department of the Commissioners' office.

The nursing homes continued to provide the best in care for their residents at minimal cost to the taxpayers of the County. The home in West Stewartstown has been plagued by a low census and this is an area that will be studied during 1984. The causes of low census are not clear at this time but this phenomenon appears to be occurring throughout New Hampshire. Many changes are taking place in the health care field and the County will need to be aware of the various changes and be prepared to take appropriate action.

The County Farm operation continues to improve. Nineteen eighty-three saw the herd average for milk production increase by 12%. Total milk production was 1,411,506 pounds for an increase of 17%. High production should continue during 1984 but the price of milk continues to be the big question for all dairymen.

Nineteen eighty-three was the first year that the Register of Deeds was on a salary basis with all income accruing to the County. This department met its income projections and produced an operating profit for the County. The Superior Court

and Probate Court will become fully state funded except for space needs after July 1, 1984. The County will continue to provide the courtroom and support facilities for both courts. Welfare costs continue to increase despite the excellent administrative control within the department. Costs which relate to the care of children are especially difficult to control and it is anticipated that these costs will increase 100% during 1984.

The Commissioners wish to thank all of the County's employees for their fine work and dedication to their jobs. The County Delegation has been very supportive of the Commissioners and without their assistance and knowledge, our jobs would be much more difficult. We thank them. In 1984, we will endeavor to continue to serve the needs of the citizens of Coos County and we pledge to make our county government responsive to the needs of these citizens.

NORMAN S. BRUNGOT  
THOMAS R. CORRIGAN  
GERARD LEMIRE  
Board of Commissioners

NOTES



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of ..... COOS ..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19<sup>83</sup> ..... to December 31, 19<sup>83</sup> .....

or

For the Fiscal Year from July 1, 19..... to June 30, 19.....

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		PREVIOUS FISCAL YEAR 1982	EXPENDITURES PREVIOUS FISCAL YEAR	ENSUING FISCAL YEAR 1983
Current Maintenance: Commissioners' Salary	Acct. Nos.	10,950	10,950	10,950
General Government: Treasurer's Salary		2,250	2,250	2,250
Administration - Commissioners' Office	4100	38,427	36,789	39,219
Administration - Treasurer	4101	0	0	3,305
Administration - Auditors'	4102	4,000	6,773	5,000
County Attorney	4110	26,500	27,321	26,500
Register of Deeds	4120	9,525	6,070	45,000
Register of Probate	4130	6,500	6,395	6,500
Sheriff	4140	73,250	70,190	74,000
Medical Referee	4150	8,450	5,342	6,000
Maintenance of Court House (1st Loc.) Berlin	4160	26,884	24,168	28,345
Maintenance of Court House (2nd Loc.) Lancaster	4170	26,974	26,656	28,621
Superior Court (1st Loc.)	4180	109,850	115,994	116,750
Superior Court (2nd Loc.) County Reports	4181	2,500	2,372	2,500
Public Welfare	4190	1,122,788	1,129,218	1,268,064
Special Requests - Social Services		19,000	19,000	19,000
County Nursing Home: Berlin		1,880,375	1,767,032	1,904,200
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Hospital-Stewartstown		1,764,800	1,644,719	1,795,800
County Jail:				
Jail Expense	6100	288,600	257,659	299,700
County Farm:				
Farm Expense	7100	219,200	218,489	208,300
Land Management Contract		0	0	6,000
Cooperative Extension Service:				
Expense	8360	71,901	70,909	74,600
Conservation District		4,305	4,134	6,288
Debt Service:				
Interest:				
On Tax Anticipation Notes	9100	75,000	110,711	140,000
On Long Term Notes	9110	11,312	11,315	11,350
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	70,000	70,000	81,000
Bonded Debt	9170	80,000	80,000	80,000
Capital Outlay, New Construction and Equipment: Admin.		0	0	30,000
Courthouses		0	0	1,000
Nursing Hospital		16,000	12,895	68,800
Nursing Home		43,800	40,025	7,000
Farm		52,700	50,485	17,000
Unincorporated Town Expense		23,500	17,442	4,100
County Convention Expense	9370	5,400	4,027	4,500
Contingency Fund	9900			
TOTAL APPROPRIATIONS		6,094,741	5,849,330	6,421,642

## SECTION II

### SOURCES OF REVENUE

		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1982	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR 1983 <del>1982</del>
Current Income:	Acct. Nos.			
Superior Court — Fines and Forfeited Bail	4010	6,000	13,980	10,000
Register of Deeds — Fees	4011	0	0	50,000
Sheriff's Writ Fees	4012			
County Nursing Home: Berlin		1,870,000	1,870,386	1,936,000
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital: Stewartstown		1,776,000	1,660,222	1,737,000
County Jail:				
Jail	6040	0	160	0
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)		221,400	220,213	213,000
Income Other Than Current Revenue:		44,050	87,201	55,000
Interest (Nos. 9060, 1, 2)				
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
Berlin Courthouse Rents		9,000	8,800	9,600
Unincorporated Town Refunds		21,000	16,393	1,600
Proceeds of <del>Bonds</del> and Long Term Notes		86,500	82,900	93,800
Revenue Sharing Funds Used	9085	125,000	125,000	121,000
Payment In Lieu of Taxes		75,000	92,028	90,000
Surplus Used to Reduce Tax Rate	9099	200,000	200,000	100,000
Total Income From All Sources Except Taxation		4,433,950	4,377,283	4,417,000
*Amount Necessary To Be Raised by County Tax	4000	1,660,791	1,660,791	2,004,642
<b>TOTAL REVENUES</b>		<b>6,094,741</b>	<b>6,038,074</b>	<b>6,421,642</b>

\*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman

Clerk

County Convention

*Orin H. Olson*  
*Charles E. Valliere*

NOTES



STATE OF  
NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

COUNTY

Revised Statutes Annotated-Chapter 28:3

UNIFORM MUNICIPAL ACCOUNTS

# FINANCIAL REPORT

OF

COOS

COUNTY

FOR THE

Fiscal Year Ending December 31, 1982.

or

The Fiscal Year Ended June 30, 19....

CERTIFICATE

— 0 —

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief.

..... Thomas R. Corrigan *Thomas R. Corrigan* Clerk  
Board of County Commissioners

Date.... March 31, 1983.....

When To File: (R.S.A. 71-A:18)

1. For Counties reporting on a calendar year basis, this report must be filed on or before March 1st,

2. For Counties reporting on an optional fiscal year basis (FY ending June 30, this report must be filed on or before September 1st,

Where To File:

Municipal Services Division, Department of Revenue Administration  
19 Pillsbury Street, Concord, New Hampshire 03301

County of... COOS .....

BALANCE

ASSETS -		Acct. No.			
Cash and <del>Temporary Investments</del>				260,393	
General Fund		1000			
Payroll Fund		1001			
County Nursing Home, Farm and Jail		1002			
Superior Court		1003			
With Fiscal Agent		1009			
Petty Cash - Commissioners' Office		1010			
Petty Cash - Register of Deeds		1011			
Petty Cash - County Nursing Home, Farm and Jail		1012			
Time Deposits - Savings Accounts Reserve-Sick Pay		1015		63,073	
Time Deposits - Certificates of Deposits		1016		1,750,000	
Temporary Investments - U.S. Treasury Bills		1017			
Cash for Special Purposes - Revenue Sharing Funds		1020			
Cash - Capital Projects Funds		1030			
Cash - Capital Reserve Funds (contra)		1050			
Accounts Receivable:					
Taxes Due from Towns and Cities		1100			
Commissioners' Office		1110	19,248		
County Nursing Home : Berlin		1120	126,847		
<del>State</del> Nursing Hospital		1130	133,340	279,435	
Farm : Investment - Agri-Mark, Inc.		1140		8,889	
Unredeemed Taxes : State of NH - Unincorporated Towns		1150		58,477	
Less: Allowance for Uncollectible Accounts		1190			
Inventories: (list individual accounts)					
Less: Reserve For Inventories		1210			
Prepaid Expenses		1300		10,137	
General Revenue Sharing receivable				31,720	
Amount to be provided - Long Term Debt				1,241,622	
TOTAL ASSETS				3,703,746	
Current Surplus (Deficit), December 31, 197 (June 30, 197 )					
Current Surplus (Deficit), December 31, 197 (June 30, 197 )					
Increase-Decrease of Surplus(Deficit)- Change in Financial Condition					

## SHEET

Fiscal Year Ending December 31

LIABILITIES	Acct. No.
<b>Unexpended Balances of Appropriations and Special Funds:</b>	
Special Appropriations	2010
Federal Revenue Sharing Funds	2020
Emergency Employment Act Funds	2021
Governor's Crime Commission	2022
Probate Court Funds	
Capital Projects Funds	2030
Capital Reserve Funds (contra)	2050
Notes Payable - Temporary Investments	
Matured Bonds and Coupons Payable	2079
Long Term Notes Payable	
<b>Accounts Payable and Encumbrances:</b>	
Commissioners' Office	2110
County Nursing Home : Berlin	2120
County <del>State</del> Nursing Hospital: Stewartstown	2130
County Farm	2140
Revenue Sharing Funds	2150
Other: (list separately)	
Accrued Expense	
Patient & Sunshine Funds	
Prepaid Expense	
Unreserved Sick Pay Funds	
Total Liabilities	
Current <del>Surplus(Deficit)</del> Fund Equity ( Unaudited )	
TOTAL LIABILITIES AND SURPLUS (DEFICIT)	

**Note:** DO NOT INCLUDE OUTSTANDING LONG TERM INDEBTEDNESS AMONG LIABILITIES  
ON THIS PAGE SUCH DEBT MUST BE REPORTED ON PAGE 8

County of.....COOS

## RECEIPTS AND

General Government:	Acct. No.			
<u>Taxes:</u>				
From Towns and Cities	4000		1,660,791	
Property	4001			
Motor Vehicle	4002			
Resident	4003			
Rooms and Meals	4004			
Timber Yield	4005			
Superior Court - Fines and Forfeits	4010		13,980	
Register of Deeds - Fees	4011			
Sheriff's Writ Fees	4012			
<u>Income From Institutions:</u>				
County Nursing Home: Berlin			1,870,386	
Social Security, V.A., Retirement Insurance, etc.	5020			
State Welfare	5021			
Private	5022			
County Nursing Hospital: Stewartstown			1,660,222	
Bad Debts Recovered	5025			
Miscellaneous	5026			
County Jail	6040		160	
County Farm	7050 to 7059		220,213	
Berlin Courthouse Rents			8,800	
Cooperative Extension Service (Optional)	8075			
Total Current Revenue Receipts Carried forward to page 6		. . .	5,434,552	



## PAYMENTS

General Government:	Acct. No.			
Administration - Commissioners' Office	4100	47,739		
Treasurer	4101	2,250		
Auditors	4102	6,773		56,762
County Attorney	4110			27,321
Register of Deeds	4120			6,070
Register of Probate	4130			6,395
Sheriff	4140			70,190
Sheriff's Special Grants (list)				
Medical Referee	4150			5,342
Maintenance of Court House - 1 <sup>st</sup> Location	4160			24,168
Maintenance of Court House - 2 <sup>nd</sup> Location	4170			26,656
Superior Court - 1 <sup>st</sup> Location	4180			115,994
Superior Court - 2 <sup>nd</sup> Location	4181			
Public Welfare	4190			1,129,218
County Nursing Home: Berlin				1,767,032
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Hospital: Stewartstown				1,644,719
County Jail	6100			257,659
County Farm	7100			218,489
Cooperative Extension Service	8360			70,909
Conservation District				4,134
R.S.V.P.				7,000
Senior Meals				7,000
Family Planning				5,000
Total Current Maintenance Expenses Carried forward to				5,450,058
Page 7		.	.	.

## RECEIPTS AND

Total receipts brought forward from page 4	Acct. No.	.	.	.	5,434,552
Other Income:					
Interest Earned:					
U.S. Treasury Bills	9060				
Savings Accounts and Certificates of Deposit	9061				69,405
Interest, Fees and Costs on Taxes	9062				
Welfare Reimbursements:					
Old Age Assistance	9071				
Direct Relief	9072				
Board and Care of Children	9073				
Surplus Foods	9074				
Proceeds of Long Term Notes					82,900
Area Communication Service	9080				
Land Damage Settlements	9081				
Insurance Refunds	9082				
N. H. Gas Tax Refunds	9083				
Special Grants	9090				
Revenue Sharing Entitlements					125,000
Interest on Revenue Sharing Investments					
Payment in Lieu of Taxes					92,028
Misc. Income					17,796
Unincorporated Town Expense Refunds					16,393
Total Receipts Other Than Current Revenue		.	.	.	
Total Receipts From All Sources		.	.	.	5,838,074
Cash on hand at beginning of year					
Fund Balance 12/31/81 ( Adjusted )					134,019
Grand Total					5,972,093

## PAYMENTS-(Continued)

Total payments brought forward from page 5	Acct. No.	.	.	.	5,450,058
Other Expenditures:					
Debt Service - Interest:					
On Tax Anticipation Notes	9100	110,711			
On Long Term Notes	9110	11,315		122,026	
On Bonded Debt	9120				
Debt Service - Principal:					
Tax Anticipation Notes	9150				
Long Term Notes	9160	70,000			
Bonded Debt	9170	80,000		150,000	
Capital Outlay, New Construction and Equipment:					
<del>*****</del> Nursing Home	9200	12,895			
<del>County Attorney</del> Nursing Hospital	9210	40,025			
<del>Register of Deeds</del> Farm	9220	50,485		103,405	
Register of Probate	9230				
Sheriff	9240				
Medical Referee	9250				
Court House 1 <sup>st</sup> Location	9260				
Court House 2 <sup>nd</sup> Location	9270				
From Revenue Sharing Funds	9285				
Public Welfare	9290				
Payments to Capital Reserve Funds	9340				
County Convention Expenses	9370			4,027	
Unincorporated Town Expense				17,442	
<del>*****</del> County Reports	9900			2,372	
Total Payments for all Purposes		.	.	.	5,849,330
<del>*****</del> Fund Balance 12/31/82 ( Unaudited )		.	.	.	122,763
Grand Total		.	.	.	5,972,093

SCHEDULE OF LONG TERM INDEBTEDNESS  
As of December 31, 197 June 30, 197 (1)

1. Long Term Notes Outstanding: (List Each Issue Separately)	Purpose of Issue (2)	Amount		
Jail	J	20,000		...
Jail, Nursing Hospital	J,H	100,000		...
Nursing Home	H	30,622		...
Farm	F	51,000		...
				...
2. Total Long Term Notes Outstanding		...		201,622
3. Bonds Outstanding: (List Each Issue Separately)				
Nursing Home	H	650,000		...
Nursing Home	H	390,000		...
				...
4. Total Bonds Outstanding		...		1,040,000
5. Total Long Term Indebtedness-December 31, 1982; June 30, 197 (Line 2 Plus Line 4)		...		1,241,622

(1) Amount of outstanding long term indebtedness must be reported as of the end of the fiscal year, i.e., in Counties reporting on a calendar basis-December 31, 197 ; in Counties reporting on a fiscal year basis-June 30, 197 .

(2) Use code H-Hospital Bonds, CH-Court House, F-Farm, J-Jail, O-Other

RECONCILIATION OF OUTSTANDING LONG TERM INDEBTEDNESS

1. Outstanding Long Term Debt-December 31, 1981; June 30, 197	...		1,310,000
2. New Debt Created During Fiscal Year:			
a. Long Term Notes Issued	81,622	...	
b. Bonds Issued		...	
3. Total (Line 2a and 2b)	...		81,622
4. Total (Line 1 and 3)	...		1,391,622
5. Debt Retirement During Fiscal Year:			
a. Long Term Notes Paid	70,000	...	
b. Bonds Paid	80,000	...	
6. Total (Line 5a and 5b)	...		150,000
7. Outstanding Long Term Debt-December 31, 1982; June 30, 197 (Line 4 Less Line 6)	...		1,241,622

DO NOT REPORT LONG TERM INDEBTEDNESS AS LIABILITIES ON PAGE 3



## CONSOLIDATED BALANCE SHEET

**ASSETS:**

Cash .....	\$ 324,492.00
Accounts Receivable - Jail, Farm, County. ....	34,297.00
Accounts Receivable - W.S. Nursing Hospital .....	121,733.00
Accounts Receivable - Berlin Nursing Home. ....	123,790.00
Inventory - Berlin Sunshine Fund .....	337.00
Intergov't Receivable - Revenue Sharing .....	39,885.00
Innervgov't Receivable - Taxes, Unincorp. Towns. ....	49,074.00
Intergov't Receivable - Town of Dummer .....	17,120.00
Intergov't Receivable - Solid Waste .....	1,500.00
Amount to be Provided for Long-Term Debt. ....	<u>1,169,012.00</u>
<b>TOTAL ASSETS. ....</b>	<b>\$1,881,240.00</b>

**LIABILITIES:**

Accounts Payable - County .....	\$ 291,587.00
Accounts Payable - W.S. Nursing Hospital .....	29,068.00
Accounts Payable - Berlin Nursing Home. ....	53,040.00
Accrued Expense - County .....	6,642.00
Accrued Expense - W.S. Nursing Hospital .....	537.00
Accrued Expense - Berlin Nursing Home. ....	14,347.00
Patient and Sunshine Funds. ....	42,298.00
Long-term Notes .....	209,012.00
Bonds .....	<u>960,000.00</u>
<b>TOTAL LIABILITIES .....</b>	<b>\$1,606,531.00</b>

**FUND EQUITY:****Reserve for Unexpended****Special Revenues:**

General Revenue Sharing . . . . .	\$ 41,765.00
Capital Projects . . . . .	9,896.00
Rural Fellowship . . . . .	700.00
Crime Commission . . . . .	1,054.00

**Encumbrance for Special****Appropriations:**

Window Special . . . . .	682.00
Farm Special . . . . .	12,000.00
Computer Special . . . . .	9,881.00
Land Management Contract . . . .	2,862.00

**Unreserved:**

Designated for Sick Pay -	
W.S. Nursing Hospital . . . . .	46,104.00
Designated for Sick Pay -	
Berlin Nursing Home . . . . .	41,207.00
Undesignated . . . . .	<u>107,558.00</u>

<b>TOTAL FUND EQUITY . . . . .</b>	<b>\$ <u>274,709.00</u></b>
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**TOTAL LIABILITIES &**

<b>FUND EQUITY . . . . .</b>	<b>\$1,881,240.00</b>
------------------------------	-----------------------

**PAUL FORTIER**  
Acting Treasurer

## STATEMENT OF BONDED DEBT

---

December 31, 1983

Nursing Home - Berlin

Original Amount

\$1,000,000

7.2% Interest Rate

Nursing Home - Berlin

Original Amount

\$600,000

8.5% Interest Rate

**PAYMENTS DUE:**

1984	50,000	30,000
1985	55,000	30,000
1986	55,000	30,000
1987	55,000	30,000
1988	55,000	30,000
1989	55,000	30,000
1990	55,000	30,000
1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	0	30,000

**BALANCE DUE:**

\$600,000

\$360,000

**PAUL FORTIER**

Acting Treasurer

## STATEMENT OF LONG TERM NOTES

A. Jail Construction - Phase II			
Original Amount	\$235,230		
6.48% Interest Rate			
Payments Due:			
1984			\$50,000
B. Capital Improvements - Farm			
Original Amount	51,000		
8.00% Interest Rate			
Payments Due :			
1984			20,000
1985			20,000
C. Energy Improvement - Berlin Home			
Original Amount	31,900		
9.00% Interest Rate			
Payments Due:			
1984			5,918
1985			6,472
1986			7,080
1987			5,742
D. Capital Improvements - County wide			
Original Amount	93,800		
7.70% Interest Rate			
Payments Due:			
1984			11,800
1985			52,000
1986			30,000

PAUL FORTIER  
Acting Treasurer



## SCHEDULE OF COUNTY PROPERTY

Appraisal - December 31, 1983

Description	Estimated Sound Value
WEST STEWARTSTOWN	
Nursing Hospital . . . . .	\$2,500,000
Jail and House of Correction . . . . .	800,000
Hay and Cow Barn. . . . .	285,000
Piggery . . . . .	40,000
Frame Garage. . . . .	12,000
Manure Shed . . . . .	10,000
Machinery Shed . . . . .	12,000
Superintendent's House . . . . .	75,000
Land. . . . .	100,000
LANCASTER	
Courthouse . . . . .	750,000
BERLIN	
Nursing Home. . . . .	3,500,000
Courthouse . . . . .	630,000
TOTAL	<u>\$8,714,000</u>

## COUNTY TAX APPORTIONMENT

1983

CITY/TOWN:	Apportionment of Total Tax	Amount of Tax	Percent of Tax
Berlin . . . . .	\$ 294.49	\$ 590,347.00	29.4%
Carroll . . . . .	31.79	63,728.00	3.2%
Clarksville . . . . .	11.93	23,915.00	1.2%
Colebrook . . . . .	52.11	104,462.00	5.2%
Columbia . . . . .	14.87	29,809.00	1.5%
Dalton . . . . .	16.77	33,618.00	1.7%
Dummer . . . . .	8.54	17,120.00	0.9%
Errol . . . . .	12.77	25,599.00	1.3%
Gorham . . . . .	113.65	227,828.00	11.3%
Jefferson . . . . .	31.00	62,144.00	3.1%
Lancaster . . . . .	83.99	168,370.00	8.4%
Milan . . . . .	28.47	57,072.00	2.8%
Northumberland . . . . .	79.06	158,487.00	7.9%
Pittsburg . . . . .	47.27	94,759.00	4.7%
Randolph . . . . .	20.72	41,536.00	2.1%
Shelburne . . . . .	20.78	41,656.00	2.1%
Stark . . . . .	12.75	25,559.00	1.3%
Stewartstown . . . . .	19.80	39,692.00	2.0%
Stratford . . . . .	23.25	46,608.00	2.3%
Whitefield . . . . .	51.51	103,259.00	5.2%
	<u>\$ 975.52</u>	<u>\$1,955,568.00</u>	

### UNINCORPORATED TOWNS:

Atkinson-Gilmanton Grant . . . . .	\$ .47	\$ 942.00
Bean's Purchase . . . . .	.26	521.00
Cambridge . . . . .	2.34	4,691.00
Crawford's Purchase . . . . .	.10	200.00
Dix Grant . . . . .	.54	1,083.00
Dixville . . . . .	5.71	11,448.00
Erving's Grant . . . . .	.10	200.00
Green's Grant . . . . .	.75	1,503.00
Martin's Location . . . . .	.08	160.00
Millsfield . . . . .	2.08	4,170.00
Odell . . . . .	1.78	3,568.00
Pinkham's Grant . . . . .	1.26	2,526.00
Sargent's Purchase . . . . .	.69	1,383.00
Second College Grant . . . . .	1.23	2,466.00
Success . . . . .	2.59	5,192.00

Thompson & Meserve Purchase . . .	1.46	2,927.00	
Wentworth Location . . . . .	3.04	6,094.00	
	<u>\$ 24.48</u>	<u>\$ 49,074.00</u>	<u>2.4%</u>
	<u>\$1,000.00</u>	<u>\$2,004,642.00</u>	<u>100.0%</u>

## GENERAL REVENUE SHARING TRUST FUND REPORT

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1983

Balance in Fund, January 1, 1983. .	\$ 26,939.64
Credits from Federal Government during 1983 . . . . .	<u>135,825.00</u>
TOTAL Funds Available during 1983. . . . .	\$162,764.64
Funds Allocated for Welfare Assistance in the 1983 Budget . . . . .	<u>121,000.00</u>
Balance in Fund, December 31, 1983. . . . .	\$ 41,764.64

PAUL FORTIER  
Acting Treasurer



# COMPARATIVE STATEMENT

1983

## EXPENDITURES

	Approved Budget	Authorized Transfers*	Total Available	Actual Expenditure	(Over) Under Expended
1. Commissioners' Salaries . . . . .	10,950		10,950	10,950	0
2. Administration Expense . . . . .	39,219		39,219	37,938	1,281
3. Treasurer's Salary . . . . .	2,250		2,250	2,250	0
4. Treasurer's Expense . . . . .	3,305		3,305	2,646	659
5. County Reports & Notices . . . . .	2,500	+ 500	3,000	2,792	208
6. Audit Expense . . . . .	5,000	+1,798	6,798	6,798	0
7. Computer Special . . . . .	30,000	+8,130	38,130	38,130	0
8. Attorney's Salary . . . . .	15,000		15,000	15,000	0
9. Attorney's Expense . . . . .	11,500	*1,026	12,526	12,526	0
10. Medical Referees . . . . .	6,000	+1,393	7,393	7,393	0
11. Register of Deeds Salary . . . . .	18,000		18,000	17,646	354
12. Register of Deeds Expense . . . . .	27,000	+1,069	38,069	38,423	(354)
13. Register of Probate Expense . . . . .	6,500	+5,700	12,200	10,806	1,394
14. Sheriff's Salary . . . . .	2,000		2,000	2,000	0
15. Sheriff's Expense . . . . .	72,000	+ 753	72,753	72,753	0
16. Berlin Courthouse Expense . . . . .	28,345		28,345	25,415	2,930
17. Berlin Courthouse Special . . . . .	1,000		1,000	1,000	0
18. Lancaster Courthouse Expense . . . . .	28,621		28,621	27,072	1,549
19. Superior Court Expenses . . . . .	116,750		116,750	107,423	9,327
20. Welfare Administration . . . . .	24,064	+ 340	24,404	24,404	0
21. Board & Care of Children . . . . .	50,000	+26,809	76,809	76,809	0
22. Soldier's Aid . . . . .	9,000		9,000	7,334	1,666
23. County Welfare . . . . .	35,000	+23,000	58,000	53,556	4,444

## Report of Coos County

24. Old Age Assistance . . . . .	1,150,000	+20,000	1,170,000	1,160,796	9,204
25. Nursing Hospital - W. Stew. . . . .	1,795,800	-113,287	1,682,513	1,627,353	55,160
26. Nursing Hospital Specials . . . . .	68,800	+15,099	83,899	82,392	1,507
27. Jail & House of Correction . . . . .	299,700		299,700	288,551	11,149
28. County Farm . . . . .	208,300	+2,400	210,700	210,700	0
29. County Farm Specials . . . . .	17,000	+2,650	19,650	19,650	0
30. Land Management . . . . .	6,000		6,000	6,000	0
31. Nursing Home - Berlin . . . . .	1,904,200	+3,000	1,907,200	1,824,387	82,813
32. Nursing Home Specials . . . . .	7,000	-3,000	4,000	0	4,000
33. Extension Service . . . . .	74,600		74,600	71,904	2,696
34. Conservation District . . . . .	6,288		6,288	6,217	71
35. Senior Meals . . . . .	7,000		7,000	7,000	0
36. R.S.V.P. . . . .	7,000		7,000	7,000	0
37. Family Planning . . . . .	5,000		5,000	5,000	0
38. Interest - Short Term Notes . . . . .	140,000	+2,228	142,228	142,228	0
39. Principal - Bonded Debt . . . . .	80,000		80,000	80,000	0
40. Interest - Long Term Notes . . . . .	11,350	+ 392	11,742	11,742	0
41. Principal - Long Term Notes . . . . .	81,000		81,000	81,000	0
42. Unincorporated Town Expense . . . . .	4,100		4,100	2,012	2,088
43. Convention Expense . . . . .	4,500		4,500	3,430	1,070
TOTALS . . . . .	6,421,642	0	6,421,642	6,228,426	193,216

\*Transfers Authorized by the Finance  
Committee during 1983

Actual Expenditures Less Than 1983 Approved Budget  
1983 Operating SURPLUS

193,216  
157,556

## COMPARATIVE STATEMENT

### 1983 INCOME

	1983 Budget	Actual Income	Over (Under)
Nursing Hospital - Stewartstown. . . . .	1,737,000	1,590,570	(146,430)
Jail & House of Correction . . . . .	0	1,060	1,060
County Farm . . . . .	213,000	212,320	(680)
Nursing Home - Berlin . . . . .	1,936,000	1,932,663	(3,337)
Register of Deeds . . . . .	50,000	54,207	4,207
Berlin Courthouse Rent . . . . .	9,600	9,500	(100)
Superior Court Fines . . . . .	10,000	5,336	(4,664)
Interest Income. . . . .	133,800	175,509	41,709
Other Income. . . . .	16,600	69,989	53,389
Revenue Sharing . . . . .	121,000	135,825	14,825
Payment in Lieu of Taxes . . . . .	90,000	94,361	4,361
Surplus Used to Reduce Taxes. . . . .	100,000	100,000	0
1983 County Property Taxes. . . . .	<u>2,004,642</u>	<u>2,004,642</u>	<u>0</u>
TOTALS . . . . .	6,421,642	6,385,982	(35,660)
1983 OPERATING SURPLUS			\$157,556

NOTES



**BUDGET**  
**COOS COUNTY, NEW HAMPSHIRE**

January 1, 1984 to December 31, 1984

**NORMAN S. BRUNGOT, Chairman**  
**THOMAS R. CORRIGAN**  
**GERARD LEMIRE**  
**Board of County Commissioners**

## COOS COUNTY BUDGET — 1984

APPROPRIATIONS:	Approved Budget 1983	Expended 1983	Proposed Budget 1984
1. Commissioners' Salaries . . . .	10,950	10,950	13,950
2. Administration Expense . . . .	39,219	37,938	32,905
3. Treasurer's Salary . . . . .	2,250	2,250	2,250
4. Treasurer's Expense . . . . .	3,305	2,646	3,300
5. County Reports & Notices . .	2,500	2,792	3,200
6. Audit Expense . . . . .	5,000	6,798	5,000
7. Computer Special . . . . .	30,000	38,130	0
8. Attorney's Salary . . . . .	15,000	15,000	17,500
9. Attorney's Expense . . . . .	11,500	12,526	13,350
10. Medical Referees . . . . .	6,000	7,393	7,500
11. Register of Deeds' Salary . . .	18,000	17,646	20,000
12. Register of Deeds' Expenses .	27,000	28,423	35,000
13. Register of Probate Expenses .	6,500	10,806	5,850
14. Sheriff's Salary . . . . .	2,000	2,000	2,000
15. Sheriff's Expenses . . . . .	72,000	72,753	72,300
16. Berlin Courthouse Expense . .	28,345	25,415	29,150
17. Berlin Courthouse Special . . .	1,000	1,000	0
18. Lancaster Courthouse Expense . . . . .	28,621	27,072	29,535
19. Superior Court Expenses . . . .	116,750	107,423	38,750
20. Welfare Administration . . . .	24,064	24,404	35,520
21. Children's Aid . . . . .	50,000	76,809	100,000
22. Soldiers' Aid . . . . .	9,000	7,334	10,000
23. County Welfare . . . . .	35,000	53,556	60,000
24. Old Age Assistance . . . . .	1,150,000	1,160,796	1,150,000
25. Nursing Hospital - Stewartstown . . . . .	1,795,800	1,627,353	1,862,600
26. Nursing Hospital Specials . . .	68,800	82,392	12,200
27. Jail & House of Corrections . .	299,700	288,551	330,300
28. County Farm . . . . .	208,300	210,700	222,000
29. Farm Specials . . . . .	17,000	19,650	46,000
30. Land Management Contract . .	6,000	6,000	5,000
31. Nursing Home - Berlin . . . .	1,904,200	1,824,387	1,979,080
32. Nursing Home Specials . . . .	7,000	0	0
33. Extension Service . . . . .	74,600	71,904	80,080
34. Conservation District . . . . .	6,288	6,217	6,900
35. Senior Meals . . . . .	7,000	7,000	7,000

36. R.S.V.P. ....	7,000	7,000	8,000
37. Family Planning ....	5,000	5,000	7,000
38. Interest - Short Term Notes . .	140,000	142,228	140,000
39. Principal - Bonded Debt . . . .	80,000	80,000	80,000
40. Interest - Long Term Notes . .	11,350	11,742	13,945
41. Principal - Long Term Notes .	81,000	81,000	81,800
42. Unincorporated Town Expense . . . . .	4,100	2,012	7,000
43. Delegation Expense . . . . .	4,500	3,430	5,000
TOTALS . . . . .	6,421,642	6,228,426	6,580,965

## COOS COUNTY BUDGET - 1984

	Approved Income 1983	Actual Income 1983	Projected Income 1984
REVENUES			
11. Register of Deeds . . . . .	50,000	54,207	55,000
13. Register of Probate . . . . .	0	8,314	0
25. Nursing Hospital - Stewartstown . . . . .	1,737,000	1,590,570	1,763,700
27. Jail & House of Correction . .	0	1,060	0
28. Farm - Stewartstown . . . . .	213,000	212,320	228,000
31. Nursing Home - Berlin . . . . .	1,936,000	1,932,663	1,920,000
16. Berlin Courthouse - Rentals . .	9,600	9,500	9,600
19. Superior Court Fines . . . . .	10,000	5,336	0
40. Interest Income - Investments - Workmen's Compensation.	40,000 0	71,790 9,919	50,000 0
41. Other Income			
a. Motor Vehicles . . . . .	5,000	13,164	5,000
b. Resident Tax . . . . .	500	720	500
c. Room & Meals Tax . . . . .	500	0	500
d. Interest & Dividends Tax .	6,000	3,467	6,000
e. Welfare Reimbursement . .	500	3,562	500
f. Yield Tax . . . . .	0	35,819	0
g. Miscellaneous Sources . . .	2,500	3,443	2,500
42. Unincorporated Towns Refunds . . . . .	1,600	1,500	4,500
43. Proceeds - Long-Term Notes .	93,800	93,800	58,200
44. General Revenue Sharing . . .	121,000	135,825	125,000
45. Payment in Lieu of Taxes . . .	90,000	94,361	90,000
46. Surplus Used to Reduce Taxes . . . . .	100,000	100,000	50,000
47. Amount to be Raised from Property Tax . . . . .	2,004,642	2,004,642	2,211,965
TOTAL REVENUES . . . . .	6,421,642	6,385,982	6,580,965

NOTES

## BUDGET OF COOS COUNTY - 1984

### APPROPRIATIONS

#### ADMINISTRATION . . . Functions and Goals:

The administration of Coos County is vested in the three member board of commissioners who are elected every two years from three districts in the county. The commissioners are responsible for all the operations of the various county departments that are not under the statutory control of other elected officials. Their management duties relate to budget, legal, financial obligations and personnel direction as mandated by New Hampshire statutes. The care and custody of all county property, county programs and day to day activities of county government are their elected responsibilities.

The county treasurer is responsible for the collection and receipt of all county funds, for the safe custody of these funds and for their disbursement according to the law.

**GOALS:** The goal of the administration of Coos County is to assure that all operations and the business of the county is carried out in an efficient and cost effective manner and that all laws and regulations of both the state and the federal government are adhered to at all times. Nineteen eighty-four will see the county undergoing major changes in top management positions due to the retirement of key personnel. It is the position of the Commissioners that the county will continue to follow the management practices that have been successful in the past and where necessary make changes to best utilize the personnel that are available.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
1. Commissioners' Salaries . .	10,950	10,950	13,950
2. Administration Expense:			
a. Salaries . . . . .	22,446	22,488	19,000
b. Social Security . . . . .	2,380	2,367	2,485
c. Health & Life Ins. . . . .	1,530	1,532	1,600
d. Retirement . . . . .	898	1,421	570
e. Workers Comp. & UI . .	200	1,038	185
f. Supplies . . . . .	1,000	1,301	500
g. Telephone . . . . .	1,800	1,664	1,800
h. Commissioners' Travel & Exp. . . . .	3,000	4,303	4,000
i. Employees' Travel & Exp. . . . .	5,200	1,332	2,500
j. Bonds . . . . .	65	0	65
k. Outside Legal Services. .	200	0	200
l. Equipment . . . . .	500	492	0
<b>TOTAL . . . . .</b>	<b>39,219</b>	<b>37,938</b>	<b>32,905</b>



3. Treasurer's Salary . . . . .	2,250	2,250	2,250
4. Treasurer's Expense :			
a. Deputy Treasurer . . . . .	300	285	300
b. Social Security . . . . .	205	175	180
c. Other Expense . . . . .	700	31	620
d. Bonds . . . . .	2,100	2,155	2,200
TOTAL . . . . .	3,305	2,646	3,300
5. County Reports & Notices . . . . .	2,500	2,792	3,200
6. Audit Expense . . . . .	5,000	6,798	5,000
7. Computers . . . . .	30,000	38,130	0
TOTAL ADMINISTRATION . . . .	93,224	101,504	60,605

### COUNTY ATTORNEY . . . Functions and Goals:

As the chief law enforcement person in the county, the County Attorney, is responsible for the prosecutorial branch of law enforcement for the entire county. At the present time, the County Attorney devotes at least 50% of his professional time to duties of this office.

The County Attorney works in cooperation with the Sheriff's office, the New Hampshire State Police and with the local police departments in the discussion and evaluation of criminal activity countywide. This includes the drawing of warrants and complaints, attendance at bail hearings or probable cause hearings in the District Courts and in assisting in misdemeanor cases in District Courts.

The County Attorney prepares and presents felony cases to the Grand Jury which now meets six times a year and persecutes such cases when necessary in the Superior Court. In addition, the County Attorney is responsible for decisions with the Medical Referees in cases of untimely death.

An additional responsibility of the County Attorney is to represent the county and its officials in civil cases brought against the County and for providing legal advice to county departments and to its elected and appointed officials.

**GOALS:** The goal of the County Attorney is to provide timely and efficient law enforcement throughout the County and to assure all of the citizens of the County that the rights of the individuals and security of personal property will be upheld.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
8. Attorney's Salary . . . . .	15,000	15,000	17,500
9. Attorney's Expense:			
a. Social Security . . . . .	1,005	1,008	1,225

b. Clerical .....	6,000	6,000	6,000
c. Other Expense .....	4,295	5,419	6,065
d. Workers' Comp. ....	200	99	60
TOTAL .....	11,500	12,526	13,350
TOTAL COUNTY			
ATTORNEY .....	26,500	27,526	30,850
10. Medical Referees .....	6,000	7,393	7,500

## REGISTER OF DEEDS . . . Functions and Goals:

The Register of Deeds is responsible for the recording of all property records, recording and maintenance of documents presented for recording: the production of the index to the record; the consolidation of the indices; the collection and distribution of the NH transfer tax money; the continuing repair and custody of all books and equipment and for the day to day activity of this office. The Register of Deeds is elected to this office every two years.

GOALS: 1983 was the first year that the Register of Deeds' office was placed on a salary basis. All income now accrues to the County and all expense is part of the county appropriations. Coos County was the last of the ten NH counties to eliminate the fee system of operation of this office. In 1984, the Register is seeking the services of an additional part time person due to the need to update the various records in the office.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
11. Register of Deeds'			
Salary .....	18,000	17,646	20,000
12. Register of Deeds'			
Expense:			
a. Salaries .....	11,752	11,526	18,280
b. Social Security .....	2,015	2,077	2,680
c. Blue Cross/Blue Shield .	1,525	1,617	2,190
d. Retirement .....	1,220	625	1,090
e. Workers Comp. & UI . .	300	89	135
f. Printing & Record			
Books .....	2,400	3,447	2,700
g. Supplies. ....	1,500	2,151	1,700
h. Telephone .....	500	637	700
i. Book Repair .....	4,888	4,080	4,615
j. Equipment Rental ....	900	2,174	1,000
TOTAL .....	27,000	28,423	35,000
TOTAL REGISTER OF			
DEEDS .....	45,000	46,069	55,900

## REGISTER OF PROBATE . . . Functions and Goals:

The Probate Court has jurisdiction over the settlement and the administration of the estate trusts and wills; matters of family law such as the termination of parental rights and guardianship of minors and their property partition of real estate and the licensing to sell real estate of separated couples; determination of conduct of divorce; the commitment of the mentally ill and the guardianship of the mentally incompetent.

The Register of Probate, an elected official, is responsible for the keeping of the records and proceedings of the Probate Court. Under the reorganization bill, HB200, during 1984 all costs of the operations of the Probate Court will revert to the State. Effective January 1, 1984, all personnel costs will be a cost to the State and on July 1, 1984, the balance of the costs will be picked up by the State except for the "Attorney Expense" item which was missed by the Legislature when the court reorganization bill was passed.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
13. Register of Probate Expense:			
a. Social Security . . . . .	400	643	0
b. Clerical . . . . .	450	4,000	0
c. Supplies . . . . .	2,000	3,887	2,250
d. Telephone . . . . .	650	930	500
e. Equipment . . . . .	1,000	1,181	1,100
f. Attorney Expense . . . .	2,000	165	2,000
TOTAL REGISTER OF PROBATE . . . . .	6,500	10,806	5,850

## SHERIFF'S DEPARTMENT . . . Functions and Goals:

The Sheriff and his deputies, who are part time officials, are responsible for the serving of all civil processes in the County. They support the New Hampshire State Police and the local police departments as needed. They serve as the Superior Court security officers and transport all prisoners between the jail and the county's courts. They transport prisoners to jail from the county's police departments when necessary. The Sheriff and his deputies transport all sentenced prisoners between the House of Correction and Jail in Stewartstown to State of New Hampshire facilities when ordered by the Courts to do so.

**GOALS:** The Goal of the Sheriff is to provide high quality personnel who are capable of meeting their statutory responsibility in an efficient and cost effective manner.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
14. Sheriff's Salary . . . . .	2,000	2,000	2,000

## 15. Sheriff's Expenses:

a. Clerk . . . . .	2,000	1,943	2,000
b. Social Security . . . . .	1,200	1,742	1,500
c. Blue Cross/Blue Shield . . . . .	0		0
d. Retirement . . . . .	4,250	3,850	4,250
e. Workers Comp. & UI . . . . .	2,000	4,042	2,000
f. Uniforms . . . . .	600	588	600
g. Supplies . . . . .	1,000	851	1,000
h. Communications . . . . .	5,000	4,969	5,000
i. Equipment . . . . .	500	499	500
j. Liability Insurance . . . . .	900	1,390	900
<b>TOTAL . . . . .</b>	<b>17,450</b>	<b>19,874</b>	<b>17,750</b>
k. Sheriff's Court Attend..	7,000	5,465	7,000
l. Deputy's Court Attend..	11,500	11,830	11,500
m. Sheriff's Investigations .	15,500	14,858	15,500
n. Deputies' Investigations.	17,800	19,527	17,800
o. Training of Officers . . .	1,200	1,053	1,200
p. Bonds . . . . .	550	146	550
q. Extradition . . . . .	1,000	0	1,000
<b>TOTAL a.q. . . . .</b>	<b>72,000</b>	<b>72,753</b>	<b>72,300</b>
<b>TOTAL SHERIFF'S DEPARTMENT . . . . .</b>	<b>74,000</b>	<b>74,753</b>	<b>74,300</b>

## COURTHOUSE MAINTENANCE . . . Functions and Goals:

Coos County maintains two courthouses in the county. In addition to the Fall term of court, the Berlin facility houses the Sheriff's office, the County's Welfare office and other space which is rented to non-profit social service agencies as well as an office for the Commissioners. The Lancaster Courthouse provides facilities for the Spring term of court, the Register of Deeds office, the Probate Court office, and office for the Clerk of Court and the County Extension office.

**GOALS:** The Courthouses, despite their age, are in good repair although not modern in their facilities. With the changeover of court responsibility it can be expected that the Coos County courthouses will be in need of improvement in order for them to meet the present standards for security and other operational requirements of the court system. Two years ago, the County Commissioners proposed a capital improvement plan for courthouse facilities that was not acted upon. The future of the county's courthouses is uncertain at this time.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
16. Courthouse-Berlin:			
a. Salaries . . . . .	9,200	9,190	10,050



b. Social Security . . . . .	617	677	710
c. Health & Life Ins. . . . .	520	613	730
d. Retirement . . . . .	358	246	310
e. Workers Comp. & UI . . . . .	400	454	550
f. Supplies . . . . .	1,600	1,374	1,600
g. Repairs . . . . .	1,500	1,579	1,500
h. Electric, Water, Sewer . . . . .	7,500	5,509	7,500
i. Fuel Oil . . . . .	5,400	3,525	4,000
j. Snow Removal . . . . .	200	199	200
k. Insurance . . . . .	1,050	2,019	2,000
l. Equipment . . . . .	0	30	0
TOTAL BERLIN			
COURTHOUSE . . . . .	28,345	25,415	29,150
17. Courthouse Special -			
Berlin . . . . .	1,000	1,000	0
18. Courthouse-Lancaster:			
a. Salaries . . . . .	9,013	9,007	9,825
b. Social Security . . . . .	604	724	690
c. Health & Life Ins. . . . .	1,350	1,402	1,820
d. Retirement . . . . .	0	0	0
e. Workers Comp. & UI . . . . .	404	455	550
f. Supplies . . . . .	1,600	1,129	1,600
g. Repairs . . . . .	1,500	1,017	1,500
h. Electric, Water, Sewer . . . . .	2,500	2,701	2,500
i. Fuel Oil . . . . .	10,000	8,138	8,500
j. Snow Removal . . . . .	300	110	300
k. Insurance . . . . .	1,200	2,254	2,100
l. Rubbish Removal . . . . .	150	135	150
TOTAL LANCASTER			
COURTHOUSE . . . . .	28,621	27,072	29,535

### SUPERIOR COURT . . . Functions and Goals:

In Coos County the Superior Court has on a regular basis held two terms of court: the Spring term is held in Lancaster and the Fall term in Berlin. The county's two courthouses make it unique in New Hampshire as other counties have consolidated the court functions into one facility. The Superior Court's jurisdiction extends to both civil and criminal cases. It hears civil cases involving disputes of more than a stipulated amount of money; title to real property and domestic relation matters such as divorce; alimony and family support. This court hears criminal cases appealed from the district courts involving violations and misdemeanors. It is the only court for trial of felonies and the only court that has trial by jury. Appeals from the Superior Court go to the State Supreme Court.



The county has supported the Superior Court through provisions of facilities and support of various portions of the operating budgets. The most recent session of the Legislature passed new laws that will now mandate court costs be part of the state budget. Effective January 1, 1984, all personnel costs will be picked up by the state and on July 1, 1984, all additional costs will become a state responsibility. However, as is often the case in New Hampshire, each county will be assessed a yet to be determined amount of money that will be sent to the state to assist in paying the cost of the Superior Court. In addition, the county will still be expencted to provide physical facilities in which the courts will hold their sessions. Coos County, because of its very antiquated buildings, will no doubt be under close scrutiny by the state judiciary in the months just ahead.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
19. Superior Court:			
a. Lawbooks . . . . .	1,500	1,489	750
b. Psychiatric Evaluations. . . . .	750	315	500
c. Jury Payrolls . . . . .	21,000	17,276	12,000
d. Masters' Fees . . . . .	6,500	6,275	0
e. Stenographers. . . . .	28,000	21,755	17,000
f. Witness' Fees . . . . .	6,000	4,013	3,500
g. Salaries & Office Expense. . . . .	50,000	53,003	5,000
h. Social Security & B.C. . . . .	3,000	3,282	0
i. AG Expense . . . . .	0	15	0
TOTAL SUPERIOR COURT. . . . .	116,750	107,423	38,750

## WELFARE DEPARTMENT . . . Functions and Goals:

New Hampshire statutes require that public assistance shall be provided to those persons in need when their own resources are inadequate to provide for basic necessities. The General Assistance programs are administered and funded by either the city or town or the county with the determination of the responsible unit of government based on complicated and archaic "Settlement Laws". Recent legislative action has shifted more and more of the costs of these programs onto the counties of the state and thereby relieving the towns and cities of more of the responsibility for their needy. The property taxpayer provides the funding regardless of which unit of government provides for the service.

The County Welfare Department is responsible for providing as expeditiously as possible for the needy who seek assistance from the department or are referred to the department for help.

The County participates in six public assistance programs. Two of these are fully

funded and administered by the County. One of these programs is fully funded by the County but is supervised by the State. The other three programs are fully administered by the State without County control and in these the County participates in the funding on a formula basis.

COUNTY WELFARE and SOLDIERS AID are fully administered and funded by the County. The only difference in these programs lies in a state law that requires that veterans' records must be kept separate from others. The County's guidelines are the same for both of these programs. This form of assistance provides for those who qualify and payment for basic necessities is by voucher. The majority of recipients are unemployed employables or those awaiting transfer to other categorical programs such as: A.F.D.C., A.P.T.D. or S.S.I. These individuals are required to be actively seeking work and must participate in the County's work program as a condition of receiving assistance if physically able and if they are not parents of small children.

CHILDRENS' AID is a program that provides support for children under the age of eighteen removed from their homes by court order and who have been found to be a responsibility of the County. The Court or State determines the placement setting which may be: foster home, group home or institutional care. The rate for foster care is determined by the County where group home or institutional rates are set by the facility. The determination of placement in foster care is the responsibility of the State.

OLD AGE ASSISTANCE is a program that is fully administered by the State and in which the County pays a portion of the cost plus a medical fee per case. This program covers those individuals who are over the age of 65 and lack sufficient income to provide for themselves but are not in need of some form of institutional care.

AIDE to PERMANENTLY & TOTALLY DISABLED provides for those individuals who are between the ages of eighteen and sixty-four who have a disability that prevents them from holding a job. In this case, the disability must be proven to be permanent in nature. This is another program which is totally state controlled and operated and in which the County participates in the funding at the rate of 50% of the cost plus a monthly medical fee.

MEDICAID or in this case Intermediate Nursing Care is a program for individuals who have been medically determined eligible for placement in an I.C.F. nursing home. In order to qualify for this program the person must be medically needy and must have insufficient resources to provide for his/her own care. The State determines eligibility and administers this program. The cost of maintenance of the person in the nursing home is borne by the person himself/herself in the first instance by application of any resources he/she has such as pensions, social security etc. An individual must contribute his/her entire resources less \$25. which he/she may retain each month for personal needs. The difference between his/her own resources and the cost of the care is paid by the State to the nursing home. The State obtains the funds to make the payment from a combination of local funding (the County in this case), State funds appropriated in the State budget and from Federal funds. The formula for sharing of the cost is now approximately 15% State, 25% Local, and 60% Federal. The most recent session of the Legislature increased the local share to 25% from 20% and reduced the State share to 15% from 20%. At the same time, the Federal budget is making cuts in this

program. In Coos County, approximately 70% of those individuals in this program for which the County is liable are residents of the two County operated nursing homes. The balance of these individuals reside in other nursing homes in the County or outside of the County. The decision of where an individual is placed is made by the State.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
20. Welfare Administration :			
a. Salaries . . . . .	14,763	14,812	23,980
b. Social Security . . . . .	990	1,114	1,680
c. Health & Life Ins. . . . .	1,420	1,431	1,890
d. Workers Comp. & UI . . . . .	400	600	500
e. Retirement. . . . .	591	396	570
f. Supplies. . . . .	800	650	800
g. Telephone . . . . .	1,400	1,204	1,400
h. Equipment. . . . .	0	0	500
i. Travel . . . . .	3,500	3,625	4,000
j. Hearing Expense . . . . .	200	572	200
TOTAL . . . . .	24,064	24,404	35,520
21. Childrens' Aid :			
a. Board and Care . . . . .	49,000	74,928	97,000
b. Clothing and Footwear. . . . .	500	0	500
c. Medical . . . . .	250	0	250
d. Legal . . . . .	0	0	2,000
e. Other . . . . .	250	1,881	250
TOTAL . . . . .	50,000	76,809	100,000
22. Soldiers' Aid:			
a. Food. . . . .	700	360	700
b. Maint. Allowance . . . . .	300	240	500
c. Clothing & Footwear . . . . .	100	0	100
d. Board & Care . . . . .	250	0	0
e. Medical . . . . .	300	52	300
f. Electric, Water, Sewer. . . . .	900	631	900
g. Fuel . . . . .	900	84	900
h. Rent. . . . .	4,700	5,614	5,400
i. Burial . . . . .	450	0	800
j. Investigations . . . . .	100	0	100
k. Other . . . . .	300	353	300
TOTAL . . . . .	9,000	7,334	10,000

## 23. County Welfare:

a. Food . . . . .	3,000	1,945	3,000
b. Maint. Allowance . . . .	1,500	2,354	3,000
c. Clothing & Footwear . .	200	237	500
d. Board & Care . . . . .	300	862	700
e. Medical . . . . .	1,500	3,112	4,000
f. Electric, Water, Sewer. .	2,200	5,123	7,000
g. Fuel . . . . .	1,700	1,299	3,000
h. Rent . . . . .	23,000	36,074	35,700
i. Burial . . . . .	1,000	1,346	1,600
j. Investigations . . . . .	100	312	500
k. Other . . . . .	500	892	1,000
TOTAL . . . . .	35,000	53,556	60,000

24. Old Age Assistance . . . .	40,000	46,640	40,000
A.P.T.D. . . . .	220,000	247,027	220,000
Medicaid . . . . .	850,000	840,081	850,000
Medicaid-supplemental . . .	40,000	27,048	40,000
TOTAL . . . . .	1,150,000	1,160,796	1,150,000
TOTAL WELFARE DEPARTMENT . . . . .	1,268,064	1,322,899	1,355,520

## COUNTY INSTITUTION:

The County Institution in West Stewartstown has been in operation since 1866. It consists of three separate facilities that are interrelated but each has a budget of its own. Where there is a sharing of services, there is also a distribution of the costs of these services in each entity's budget.

## NURSING HOSPITAL . . . Functions and Goals:

This facility originally operated as an Alms House and General Hospital, has been operated as a 101 bed Intermediate Care Facility (I.C.F.) since 1970, caring for residents in needs of nursing home care. It is licensed by the Bureau of Health Facilities Administration, a division of the Department of Health and Welfare, and admits both private and Medicaid patients who need its services.

The goal of the County Nursing Hospital is a demonstration of our belief in the value of preserving and promoting the maximum potential of each individual as long as he or she may live, while in the evolution striving for cost efficiencies in the operation.



	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
<b>25. ADMINISTRATION:</b>			
Salaries . . . . .	97,200	103,662	101,000
Social Security . . . . .	77,000	67,925	83,000
Health & Life Insurance . .	56,000	52,247	69,000
Retirement . . . . .	26,000	23,995	29,000
Workmen's Compensation .	48,000	59,784	70,000
Unemployment . . . . .	10,000	11,948	16,000
Audits/Legal Services . . . .	5,000	8,856	12,000
Supplies & Expense . . . . .	13,000	11,639	12,000
Communications . . . . .	10,100	9,332	11,000
Insurance . . . . .	9,000	7,757	8,000
<b>TOTAL . . . . .</b>	<b>351,300</b>	<b>357,145</b>	<b>411,000</b>
<b>DIETARY:</b>			
Salaries . . . . .	191,700	177,301	193,000
Supplies & Expense . . . . .	21,900	16,437	21,000
Food . . . . .	180,000	141,407	170,000
<b>TOTAL . . . . .</b>	<b>393,600</b>	<b>335,145</b>	<b>384,000</b>
<b>NURSING:</b>			
Salaries . . . . .	586,900	532,280	606,000
Medical Records . . . . .	700	958	1,000
Staff Physicals/In-Service .	800	301	800
Nurses' Travel . . . . .	500	205	500
Pharmacy . . . . .	34,000	31,945	37,000
Medical/Surgical Supplies .	12,000	11,512	12,000
<b>TOTAL . . . . .</b>	<b>634,900</b>	<b>577,201</b>	<b>657,300</b>
<b>MAINTENANCE:</b>			
Salaries . . . . .	44,300	37,554	46,000
Fuel, Water & Elec. . . . .	120,000	89,584	100,000
Sewer Account . . . . .	15,000	12,559	14,000
Vehicle Supplies & Exp. . . .	2,500	1,871	2,500
Vehicle Repairs . . . . .	1,000	232	1,000
Maintenance . . . . .	18,000	17,610	18,000
Operation of Plant . . . . .	12,000	4,836	10,000
Minor Equipment . . . . .	6,000	7,255	6,000
<b>TOTAL . . . . .</b>	<b>218,800</b>	<b>171,501</b>	<b>197,500</b>
<b>LAUNDRY:</b>			
Salaries . . . . .	45,900	47,281	51,000
Supplies & Expense . . . . .	5,800	5,572	5,800
Linens . . . . .	3,600	2,292	3,600
<b>TOTAL . . . . .</b>	<b>55,300</b>	<b>55,145</b>	<b>60,400</b>



## HOUSEKEEPING:

Salaries . . . . .	84,000	83,268	87,500
Supplies & Expense . . . . .	11,000	10,275	12,000
TOTAL . . . . .	95,000	93,543	99,500

## ACTIVITIES:

Salaries . . . . .	20,600	20,472	22,900
Supplies & Expense . . . . .	3,000	1,672	2,500
TOTAL . . . . .	23,600	22,144	25,400

## SOCIAL &amp; IN-SERVICE:

Salaries . . . . .	20,800	14,235	25,000
Supplies & Expense . . . . .	500	244	500

TOTAL . . . . .	21,300	14,479	25,500
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## OTHER SERVICES:

Chaplain Service . . . . .	2,000	1,050	2,000
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## TOTAL NURSING

HOSPITAL . . . . .	1,795,800	1,627,353	1,862,600
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## 26. NURSING HOSPITAL

## SPECIALS:

## Enginerring Study -

Conversion to Chips . . .	2,000	1,200	00
Sinks and Tubs . . . . .	7,000	6,589	00
Walk-in Cooler . . . . .	13,800	13,504	00
Windows . . . . .	46,000	61,099	00
Oxygen Concentrator . . .	00	00	2,300
Walk-in Showers . . . . .	00	00	3,600
Ice Cube Machine . . . . .	00	00	2,500
Privacy Curtains . . . . .	00	00	3,800
TOTAL . . . . .	68,800	82,392	12,200

## JAIL &amp; HOUSE OF CORRECTION . . . Functions &amp; Goals:

The Coos County Jail and House of Correction exists by statute to protect the communities within the County by providing a secure, safe and healthy environment where pre-trial detainees and post-trial inmates are incarcerated. This facility is one hundred years old and has undergone a major renovation within the past five years. It now meets all of the standards for correctional facilities.

The goal of this institution is to provide a humane and just climate whereby the dual functions of punishment and rehabilitation are fulfilled, while preserving the Constitutional Rights of individuals.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
27. Salaries . . . . .	154,500	157,374	171,800
Social Security . . . . .	11,000	10,544	12,000
Health & Life Insurance . .	8,000	11,821	13,500
Retirement. . . . .	4,000	3,642	4,000
Workmen's Compensation.	8,000	15,421	19,200
Unemployment Insurance .	800	1,454	1,600
Officer Training . . . . .	3,500	1,641	2,500
Medical Services . . . . .	8,400	8,775	8,400
Hospitalization . . . . .	5,000	4,632	5,000
Admin. Supplies & Exp. . .	5,500	4,840	5,000
Supplies & Expense . . . . .	7,000	5,602	6,000
Other Supplies . . . . .	2,800	2,938	2,800
Dietary Supplies & Exp. . .	40,000	28,688	40,000
Laundry Supplies & Exp. .	600	111	600
Fuel, Water & Elec. . . . .	24,000	18,120	20,000
Maint. & Plant Repairs . .	2,400	1,923	2,400
Minor Equipment . . . . .	1,000	2,250	1,500
Insurance. . . . .	3,200	3,213	4,000
Female Prisoner Transfers.	10,000	5,562	10,000
TOTAL . . . . .	299,700	288,551	330,300

### COUNTY FARM. . . Functions & Goals:

The Farm operation has been a part of the Institution since the beginning in 1866. Originally, the manpower to operate the Farm came from the residents of the Alms House and the inmates of the House of Correction. In recent years the changing character of the populace at large and changes in the rules and regulations have limited the labor that is obtainable from within the Institution. Today, this Farm is operated as a dairy operation and over the years it has enjoyed a reputation as having one of the best Holstein cattle herds in New Hampshire.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
28. Salaries . . . . .	54,500	53,475	58,000
Social Security . . . . .	3,800	3,583	4,700
Health & Life Insurance . .	4,500	2,341	4,200
Retirement. . . . .	1,200	934	1,300
Workmen's Compensation.	4,500	6,502	6,200
Unemployment. . . . .	200	595	700
Veterinarian. . . . .	2,000	2,440	2,500

D.H.I.A. . . . .	1,400	1,346	1,400
Breeding . . . . .	3,000	4,193	3,000
Registration . . . . .	400	161	300
Supplies & Expense . . . .	21,000	17,307	21,000
Electricity . . . . .	1,200	1,235	1,200
Seed, Fertilizer & Spray . .	10,000	10,168	11,000
Feeds . . . . .	75,000	85,570	80,000
Bldg, Maint. & Repair. . . .	3,000	1,351	5,000
Vehicle & Equip. Repair . .	9,000	8,247	9,000
Woodland Expense . . . . .	2,000	421	2,000
Taxes, Land Rental . . . . .	6,500	6,739	6,500
Insurance . . . . .	2,600	1,588	1,500
Admin. Supplies & Exp. . .	2,500	2,504	2,500
<b>TOTAL . . . . .</b>	<b>208,300</b>	<b>210,700</b>	<b>222,000</b>

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1983
<b>29. FARM SPECIALS:</b>			
Used Manure Spreader . . .	5,000	7,650	00
Manure Pit . . . . .	12,000	12,000	00
Dumpster Wagon . . . . .	00	00	7,500
Forage Harvester . . . . .	00	00	18,500
Slab for Silage . . . . .	00	00	8,000
Used Truck . . . . .	00	00	12,000
<b>TOTAL . . . . .</b>	<b>17,000</b>	<b>19,650</b>	<b>46,000</b>
<b>30. LAND MANAGEMENT</b>			
CONTRACT: . . . . .	6,000	6,000	5,000

### COOS COUNTY NURSING HOME . . . Functions and Goals:

The Nursing Home in Berlin was completed in May, 1976. It was and is licensed to operate as a 100-bed (ICF) Intermediate Care Facility by the Bureau of Health Facilities Administration, Department of Health and Welfare, State of New Hampshire. The first patients were admitted on May 19, 1976.

**GOALS:** Patients are assessed to assist in organizing and implementing a comprehensive plan of care which will enable them to maintain integrity, self-esteem, and their own identities. We believe that the geriatric patients have a specific purpose in life and should be assisted in reaching their fullest potential. We also believe that patient care functions best when staff is able to learn and expend its skills in geriatrics.

	Approved Appropriations 1983	Actual Expenditures 1983	Proporsed Budget 1984
<b>31. ADMINISTRATION:</b>			
Salaries . . . . .	74,000	73,708	78,120
Social Security . . . . .	84,100	86,967	94,000
Health & Life Insurance . . . . .	42,000	45,399	54,000
Retirement . . . . .	21,000	17,748	19,000
Worker's Comp. & UI. . . . .	48,900	65,855	75,000
Meetings & Workshops . . . . .	3,675	2,116	2,500
Audit Services . . . . .	4,000	9,348	5,000
Legal Services . . . . .	0	997	5,000
Payroll Services . . . . .	5,900	5,660	0
Computer Supplies . . . . .	0	— —	2,000
Office Supplies . . . . .	2,750	3,267	2,750
License, Dues and Periodicals . . . . .	2,000	3,539	2,100
Postage Expense . . . . .	1,300	1,081	1,300
Miscellaneous Expense . . . . .	500	432	250
Advertising . . . . .	400	165	300
Communications . . . . .	7,400	6,742	7,400
Travel . . . . .	3,000	2,733	2,600
Repairs & Maintenance . . . . .	400	859	350
Insurance . . . . .	13,000	11,011	13,000
<b>TOTAL . . . . .</b>	<b>314,325</b>	<b>337,627</b>	<b>364,670</b>
<b>EQUIPMENT:</b>			
Minor Equipment . . . . .	5,500	6,551	4,000
<b>PROPERTY:</b>			
Interest Expense . . . . .	79,950	79,013	72,860
<b>DIETARY:</b>			
Salaries . . . . .	168,750	166,619	179,000
Consultant Services . . . . .	5,000	5,021	5,600
Supplies . . . . .	13,500	10,188	12,150
Dishes & Utensils . . . . .	1,700	2,953	1,700
Food . . . . .	176,000	157,772	176,000
Repairs & Maintenance . . . . .	4,000	3,102	4,000
<b>TOTAL . . . . .</b>	<b>368,950</b>	<b>345,655</b>	<b>378,450</b>
<b>NURSING:</b>			
Salaries . . . . .	610,320	623,797	674,000
Medical & Surgical Supplies . . . . .	17,000	17,792	17,850
Other Supplies . . . . .	300	441	450

Repairs & Maintenance - Equip. . . . .	<u>1,000</u>	<u>596</u>	<u>500</u>
TOTAL . . . . .	628,620	642,626	692,800
MEDICAL RECORDS:			
Salaries . . . . .	10,300	10,540	12,350
Consultant Services . . . . .	300	105	300
Supplies. . . . .	<u>500</u>	<u>250</u>	<u>500</u>
TOTAL . . . . .	11,100	10,895	13,150
INSERVICE:			
Salaries . . . . .	7,850	7,885	8,500
Supplies. . . . .	<u>1,500</u>	<u>565</u>	<u>1,200</u>
TOTAL . . . . .	9,350	8,450	9,700
PLANT OPERATION:			
Salaries . . . . .	65,900	64,138	70,700
Supplies. . . . .	1,300	—	500
Garage Heat . . . . .	1,300	954	1,300
Water and Sewerage . . . . .	22,500	9,243	15,500
Electricity . . . . .	150,000	102,690	115,000
Repair & Maintenance - Equip. . . . .	8,900	10,072	7,700
TV Cable Service. . . . .	1,200	1,262	1,350
Snow Removal . . . . .	1,500	556	1,300
Electricity - Special . . . . .	<u>0</u>	<u>—</u>	<u>7,950</u>
TOTAL . . . . .	252,600	188,915	221,300
LAUNDRY:			
Salaries . . . . .	42,650	18,511	19,600
Supplies. . . . .	8,900	4,054	4,000
Outside Linen Service. . . . .	200	29,000	37,100
Linens. . . . .	9,500	6,692	7,500
Repair & Maintenance - Equip. . . . .	<u>1,500</u>	<u>1,023</u>	<u>1,200</u>
TOTAL . . . . .	62,750	59,280	69,400
HOUSEKEEPING:			
Salaries . . . . .	97,320	75,704	77,500
Supplies. . . . .	9,500	10,192	10,200
Pest Control . . . . .	275	372	300
Repairs & Maintenance - Equip. . . . .	<u>500</u>	<u>147</u>	<u>400</u>
TOTAL . . . . .	107,595	86,415	88,400
PHYSICIANS & PHARMACY:			
Medical Director . . . . .	1,200	1,200	1,200
Pharmacy Consultant . . . . .	<u>500</u>	<u>296</u>	<u>400</u>
TOTAL . . . . .	1,700	1,496	1,600



SOCIAL DEPARTMENT:			
Salaries . . . . .	6,860	6,937	7,600
Supplies. . . . .	<u>250</u>	<u>— —</u>	<u>150</u>
TOTAL . . . . .	7,110	6,937	7,750
PHYSICAL THERAPY:			
Salaries . . . . .	17,700	9,003	6,200
Consultant Services . . . . .	0	1,667	7,500
Supplies. . . . .	200	344	200
Repairs & Maintenance - Equip. . . . .	<u>100</u>	<u>— —</u>	<u>100</u>
TOTAL . . . . .	18,000	11,014	14,000
OCCUPATIONAL THERAPY:			
Consultant Services . . . . .	2,000	1,260	2,000
Supplies. . . . .	<u>350</u>	<u>354</u>	<u>200</u>
TOTAL . . . . .	2,350	1,614	2,200
ACTIVITIES:			
Salaries . . . . .	27,250	29,821	31,600
Consultant Services . . . . .	2,500	2,204	2,500
Supplies Net of Income . . . . .	1,500	3,676	1,700
Repairs & Maintenance - Equip. . . . .	<u>250</u>	<u>68</u>	<u>200</u>
TOTAL . . . . .	31,500	35,769	36,000
CHAPLAINCY SERVICE:			
Chaplain . . . . .	500	— —	500
Supplies. . . . .	<u>100</u>	<u>— —</u>	<u>100</u>
TOTAL . . . . .	600	— 0 —	600
SPEECH & AUDIO:			
Consultant Services . . . . .	<u>2,200</u>	<u>1,365</u>	<u>2,200</u>
GIFT SHOP:			
Supplies. . . . .	<u>0</u>	<u>765</u>	<u>765</u>
TOTAL NURSING HOME. . . . .	1,904,200	1,824,387	1,979,080
32. NURSING HOME SPECIALS . . . . .	7,000	0	0

### COOPERATIVE EXTENSION SERVICE . . . Functions and Goals:

The Coos County Cooperative Extension Service provides services to the citizens of the county in the areas of agriculture, forestry, youth development, home economics, nutrition and energy. The services are primarily educational in nature. Everyone in the

county can avail themselves of the services and printed material available in most cases on a no charge basis. The Extension Service maintains its main office in the county's Lancaster Courthouse with a sub-office in the county's Berlin Courthouse.

The Extension Service is an outreach of the University of New Hampshire and the United States Department of Agriculture. It is funded from three sources: federal, state, and county. RSA 24:10 addresses the county's participation in this operation. In addition to funding certain items of the budget for this agency, the county does provide office space.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
33. Extension Service:			
a. Clerical Salaries . . . . .	21,530	20,756	23,490
b. Social Security . . . . .	1,443	1,638	1,650
c. Blue Cross/Blue Shield . . . . .	680	291	73
d. Retirement . . . . .	862	371	710
e. Workers Comp. & UI . . . . .	70	194	325
f. Bonds . . . . .	75	0	75
g. Agents' Salaries (partial) . . . . .	28,132	27,072	29,482
h. Employees' Travel . . . . .	19,920	12,538	13,250
i. EFNEP Travel . . . . .	0	0	350
j. Council Travel . . . . .	375	458	375
k. Communications . . . . .	4,400	3,922	5,100
l. EFNEP Communications . . . . .	0	0	50
m. Rent (outside facility) . . . . .	325	95	250
n. Equipment Purchase . . . . .	500	378	500
o. Equipment Repair . . . . .	350	312	350
p. Equipment Insurance . . . . .	177	215	150
q. Supplies & Materials . . . . .	2,461	3,611	3,500
r. EFNEP Supplies & Materials . . . . .	0	0	100
s. Work Studies . . . . .	300	53	300
TOTAL EXTENSION SERVICE . . . . .	74,600	71,904	80,080

### CONSERVATION DISTRICT . . . Functions and Goals:

The Coos County Conservation District assists the county landowners in their resource conservation and development projects. The services of this organization are available to the towns and all of the county landowners. It provides information and technical assistance in land use planning, providing soil data, conservation practices and flood control measures.

The technical assistance is provided by the United States Department of Agriculture Soil Conservation Service (S.C.S.) personnel. The District and the S.C.S. staff share office space in Lancaster. The County's contribution to the District has been in funding a clerk in the office for 24 hours per week.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
34. Conservation District:			
a. Salaries . . . . .	5,800	5,692	6,350
b. Social Security . . . . .	388	479	445
c. Blue Cross/Blue Shield . . . . .	0	29	0
d. Retirement . . . . .	0	0	0
e. Workers Comp. & UI . . . . .	100	17	105
TOTAL CONSERVATION DISTRICT . . . . .	6,288	6,217	6,900

## SPECIAL APPROPRIATIONS

The County provides matching funds to three special service agencies that are non-profit and provide social services to citizens of the county. These funds are used by the agencies to match other state and federal funds. This process enables these agencies to make maximum use of all available resources. It has been the policy of the County Commissioners to recommend to the County Delegation that only programs that are available county-wide should be eligible for county funding. Another recommendation is that the agencies seeking county funding should not also be seeking funding from the city or towns in the county.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
35. Senior Meals . . . . .	7,000	7,000	7,000
36. R.S.V.P. . . . .	7,000	7,000	8,000
37. Family Planning . . . . .	5,000	5,000	7,000

## DEBT SERVICE . . . Functions and Goals:

The debt service for the county is broken down into two categories: long term and short term. The county incurs short-term debt as a result of the need to fund county programs during the year until such time as the property tax revenues collected by the city and towns is paid over to the treasurer. The treasurer borrows the necessary operating funds in anticipation of these taxes. In recent year the treasurer has borrowed

these funds and invested them in short-term securities until such time as the funds were needed by the county. The interest earned on these securities becomes a credit against the total interest cost to the county.

The county has a long-term bonded debt as a result of the bonds issued to fund a portion of the cost of the construction of the Berlin Nursing Home. The interest on these bonds is carried as part of the operating budget for this facility. As of January 1, 1984 the total outstanding bonded debt of the county will be \$960,000.

The county has outstanding long-term notes that total \$209,012 as of January 1, 1984. These represent the unpaid cost to the county for the renovations to the Jail and House of Correction as well as certain other capital improvements to other county facilities.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
38. Interest - Short-Term Notes . . . . .	140,000	142,228	140,000
39. Principal - Bonded Debt . .	80,000	80,000	80,000
40. Interest - Long-Term Notes . . . . .	11,350	11,742	13,945
41. Principal - Long-Term Notes . . . . .	81,000	81,000	81,800

## UNINCORPORATED TOWN EXPENSE . . . Functions and Goals:

Coos County is unique among the ten New Hampshire counties in the matter of unincorporated towns and places. These towns are without any formal local government that is available to provide services for the residents. In most cases there are few, if any, full time residents but in some of the towns there are substantial recreation facilities that cause the total population to grow during the recreation season. Coos County has 17 unincorporated towns or places that represent over 30% of the total land area of the county. Grafton County has one such place as does Carroll County. The other seven counties have no such towns. By statute, the county is the unit of local government charged with the responsibility for local services except for schools in these towns. In most instances, the cost for these services is included in the operating budgets of the various county agencies and departments. There are specific services which are budgeted for in the line item budget of the county.

**GOALS:** In 1982 the County became responsible for solid waste disposal for the unincorporated towns. By contract with another town the county has met this need where necessary. The most recent session of the Legislature now requires the county to pay the cost of ambulance service in the unincorporated towns and as in the case of the solid waste the county will contract with local ambulance districts for this service. The cost of solid waste and ambulance service is a direct cost to those towns where the service



is provided. In the recent session of the Legislature, another bill, HB 578, was passed which creates a joint legislative committee to study the feasibility of merging all unincorporated places with abutting towns. This is a study committee which will report its findings to the next legislative session.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
42. Unincorporated Towns:			
a. Fire Protection . . . . .	2,500	512	2,500
b. Bridges and Highways . . . . .	0	0	0
c. Police Protection . . . . .	0	0	0
d. Solid Waste Management . . . . .	1,500	1,500	1,500
e. Ambulance Service . . . . .	100	0	3,000
TOTAL UNINCORPORATED TOWNS . . . . .	4,100	2,012	7,000

## COUNTY CONVENTION (DELEGATION) EXPENSE . . .

### Functions and Goals:

The County Convention or Delegation consists of the state representatives to the General Court who are elected from the various districts in the county. In Coos County there are fifteen members of the Delegation. These members have the responsibility for approval of the budget, making appropriations for the use of the county and for authorizations of purchase of real estate, the erection or repair of county buildings exceeding one thousand dollars and for the issuance of county notes and bonds for county debts. In a sense they function in the affairs of the county much as the town meeting functions in the affairs of the town.

In recent years the Delegation members have served on various sub-committees that have looked at the various functions of county government with the objectives of making each department of the county more responsive to the needs of the county.

GOALS: The goal of the County Delegation is to assure that county government fulfills its obligations to the citizens of the county in an efficient and cost effective manner.

	Approved Appropriations 1983	Actual Expenditures 1983	Recommended Budget 1984
43. Per Diem & Travel Expense . . . . .	4,500	3,430	5,000
GRAND TOTAL . . . . .	\$6,421,642	\$6,228,426	\$6,850,965



## BUDGET OF COOS COUNTY

	Approved Income 1983	Actual Income 1983	Projected Income 1984
REVENUES			
11. Register of Deeds . . . . .	50,000	54,207	55,000
13. Register of Probate . . . . .	0	8,314	0
25. Nursing Hospital - Stewartstown . . . . .	1,737,000	1,590,570	1,763,700
27. Jail & House of Correction . . . . .	0	1,060	0
28. Farm - Stewartstown . . . . .	213,000	212,320	228,000
31. Nursing Home - Berlin . . . . .	1,936,000	1,932,663	1,920,000
16. Berlin Courthouse - Rentals . . .	9,600	9,500	9,600
19. Superior Court Fines . . . . .	10,000	5,336	0
40. Interest Income - Investments . .	40,000	71,790	50,000
- Workmen's Comp. . . . .	0	9,919	0
41. Other Income			
a. Motor Vehicles . . . . .	5,000	13,164	5,000
b. Resident Tax . . . . .	500	720	500
c. Room & Meals Tax . . . . .	500	0	500
d. Interest & Dividends Tax . . .	6,000	3,467	6,000
e. Welfare Reimbursement . . . .	500	3,562	500
f. Yield Tax . . . . .	0	35,819	0
g. Miscellaneous Sources . . . . .	2,500	3,443	2,500
42. Unincorporated Towns			
Refunds . . . . .	1,600	1,500	4,500
43. Proceeds - Long-Term Notes . . .	93,800	93,800	58,200
44. General Revenue Sharing . . . . .	121,000	135,825	125,000
45. Payment in Lieu of Taxes . . . . .	90,000	94,361	90,000
46. Surplus Used to Reduce Taxes . .	100,000	100,000	50,000
47. Amount to be Raised from Property Tax . . . . .	<u>2,004,642</u>	<u>2,004,642</u>	<u>2,211,965</u>
TOTAL REVENUES . . . . .	6,421,642	6,385,982	6,580,965

## REPORT OF THE SUPERINTENDENT WEST STEWARTSTOWN

This report is being prepared only a few weeks after I have assumed the position of Superintendent of the Institution in West Stewartstown. Despite the fact that I have been a county employee for several years and have had the opportunity to observe this operation, I can assure you there is much to learn. The administration of Paul and Terry Bouchard will be difficult to match. They were the driving force of this operation for sixteen years and during those years the general hospital became an I.C.F. nursing home with all of the necessary mandated changes. The Jail and House of Correction operation has become a complicated and demanding department. The professional staff and improved physical facility that now represents this county's correctional department is a direct result of the Bouchards' knowledge and foresight. The County Farm has been going through some difficult years but it is now on a sound financial basis and it continues to be a very important part of the Institution's overall operation. With milk production at an all time high, our goal in 1984 will be to continue to maintain this high production and move to contain our costs in order to assure a profitable operation.

I can feel comfortable at this time with this position because of the excellent staff of experienced and professional employees which we have. The Commissioners have allowed me to employ as Administrator for the Nursing Hospital; Mrs. Noella Cote of Berlin has accepted the job and the County is most fortunate to have a person of her experience and background in this key position. Mrs. Cote, along with Mr. Armand Hermon - Director of the Jail and House of Correction and Mr. Howard Carney - Farm Manager, will lead the management team that I will depend on to make the Institution a success.

I wish to thank all of the employees, the Commissioners, the Delegation and everyone else who have been so nice to me as I start this new job. I especially want to thank Paul and Terry Bouchard for all of their assistance and I pledge to do all that I can to see that the needs of our residents are met and to continue the policy of making this facility home to those who reside here.

FREDERICK W. KING, SR.  
Superintendent

## COOS COUNTY INSTITUTION STATEMENT OF REVENUE AND EXPENSE

### W. STEWARTSTOWN NURSING

#### HOSPITAL REVENUES:

Board and Care . . . . .	\$1,532,673.43	
Miscellaneous Income. . . . .	3,161.29	
Reimbursement - Jail & Farm . . .	54,734.98	\$1,590,569.70

#### DISBURSEMENTS:

Administration . . . . .	357,145.32	
Dietary . . . . .	335,144.59	
Nursing . . . . .	577,200.74	
Maintenance. . . . .	171,500.91	
Laundry . . . . .	55,145.46	
Housekeeping . . . . .	93,543.08	
Activities . . . . .	22,144.21	
Social & In-Service. . . . .	14,478.98	
Other Services. . . . .	1,049.50	1,627,352.79

#### TOTAL OF DISBURSEMENTS

OVER REVENUES . . . . . (36,783.09)

### JAIL & HOUSE OF

#### CORRECTIONS REVENUES:

Miscellaneous Income. . . . .	1,060.00	1,060.00
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#### DISBURSEMENTS:

Expense of Operation. . . . .	288,0550.81	288,550.81
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#### TOTAL OF DISBURSEMENTS

OVER REVENUES . . . . . (287,490.81)

### COUNTY FARM

#### REVENUES:

Sale of Milk . . . . .	176,246.14	
Sale of Livestock. . . . .	4,007.00	
Sale of Produce. . . . .	4,650.35	
Sale of Wood . . . . .	9,517.45	

#### Food Transfer to

Nursing Hospital. . . . .	16,819.41	
Miscellaneous Income. . . . .	1,080.00	212,320.35

#### DISBURSEMENTS:

Expense of Operation. . . . .	210,700.42	210,700.42
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#### TOTAL OF REVENUE

OVER DISBURSEMENTS . . . . . 1,619.93

### NET COST OF NURSING

HOSPITAL, FARM, JAIL. . . . . \$(322,653.97)

## MEDICAL DIRECTOR'S REPORT

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To the Board of Commissioners and the Citizens of Coos County:

All of the patients continue to be provided with medical services through the Indian Stream Professional Association clinic. Each patient is seen on a monthly basis or more often if deemed necessary.

Physical Therapy, Occupational Therapy, and Speech Therapy are provided through Community Health Services. Psychiatric service are provided by Upper Connecticut Valley Mental Health Services.

Weekly medical jail visits continue to be made by an Indian Stream Professional Association physician. Medical care is available to the inmates whenever needed.

DANA MERRITHEW, M.D.  
Medical Director

## REPORT OF ADMINISTRATOR

### COOS COUNTY NURSING HOME - BERLIN

Again, it gives me great pleasure to submit this, my eighth and final annual report to the County Delegation and the Citizens of Coos County, N.H.

The home finished its fiscal year in a sound financial position. Income exceeded expenditures.

During the year there were thirty (30) new admissions to this Nursing Home. Thirty (30) deaths occurred during the year, six (6) of which occurred after having been transferred to a hospital. During the year there were seventy-one (71) patients who were transferred to a hospital for acute care treatment. As noted above six (6) of these did not return to this institution. The census at year end was ninety-eight (98) patients.

The rate of occupancy as in past years continued to be above the 98%. Again, were it not for the beds being saved while a patient was in the hospital, the rate would be at 100%. There is still a waiting list of prospective patients. At year end there were twenty-two (22) people on the waiting list.

Again this year, the Nursing Home is cooperating with the Regional Vocational Center at Berlin High School by providing clinical experience opportunities for students in the Health Occupations Program. Twenty-six (26) students from Berlin, Gorham and Groveton participated in this program during the past year.

Also during the year, the Nursing Home has cooperated with the New Hampshire Vocational Technical College in Berlin by providing geriatric clinical experience for students enrolled in the college's practical nursing curriculum. The purpose of this program is to correlate theory and nursing skills so that students may become entry level practical nurses. There were twenty-five (25) students who participated in this program.

In mid October of last year a new computer energy saving system was installed. This is a complete energy management system which reduces our energy costs and improves energy profiles. The system is designed to eliminate peak demand periods thus reducing the demand charge on our monthly electricity bill. It also reduces the total KW's by balancing the electrical load by managing the time of day and by providing or not providing heat



to areas that are needed or not needed. It also correlates the inside temperature with the outside temperature. Patient's comfort has not and will not be affected by the installation of this system. The savings in 1983 due to this system have nearly satisfied the cost of the system.

I would like to express my appreciation to the County Commissioners and to every member of the County Delgation for their continued support. On behalf of the patients, I would like to thank those groups of citizens and service organizations who have come into our Home to provide comfort and entertainment to our patients. I would like to express my appreciation to my Department Managers for their unending support and assistance throughout the year. To the backbone of this organization, the loyal employees of Coos County Nursing Home, who provide that close personal touch, a very special thank you.

JOHN A. LANGELL  
Administrator

## MEDICAL DIRECTOR'S REPORT

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As in the past, physicians have routinely visited their patients, providing them the care which was needed.

Patients were transferred to the Androscoggin Valley Hospital for acute care services and several transfers were made to the Mary Hitchcock Memorial Hospital in Hanover, NH for diagnostic purposes as well as admissions for surgery in some instances.

Specialty services in the areas of dermatology and ophthalmology continue to be provided on an out-patient basis.

Our Consultant Therapists visited on a monthly basis providing evaluation of patients, recommendations and/or implementation of programs as needed. In-Service Education is considered to be an important part of their role in the Nursing Home.

The Androscoggin Valley Hospital laboratory and X-Ray Departments were used for diagnostics as well as the Gorham Medical Center and Berlin Medical Professional Association laboratories.

Pre-employment physicals were completed for new employees as well as annual time testing. Both programs are vital and assist us in ascertaining that all new employees are in optimum good health.

On-going efforts are made at maintaining high standards of care for all our patients. Each employee plays a role in meeting these standards.

DR. NORMAND R. COUTURE M.D.  
Medical Director

## REPORT OF THE CLERK OF SUPERIOR COURT

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To the Honorable Board of Commissioners for Coos County:

Gentlemen:

Herewith are the reports of the receipts and disbursements of the past two terms of Superior Court in accordance with RSA 499:5, 6.

Respectfully Submitted,

ROBERT C. RICH

Clerk of Superior Court

### NOVEMBER TERM, 1982

#### CHARGES AGAINST COUNTY

1. Fees chargeable to County		
BVS & criminal certificates	\$	97.00
Mittimus & capiases		8.00
2. Fines:		
S-81-192	Joseph E. Dorval, Jr.	500.00
S-82-167	Harvey J. Meyer	500.00
S-82-168	Robert P. Emery	250.00
S-82-169	Cheryl A. Moulton	250.00
S-82-141	Lee R. Carr	200.00
S-82-154	Parker C. Collins, III	200.00
S-82-177	Wayne V. Hartlen	100.00
S-82-68	Donald Dostie	15.00
S-82-176	Daniel R. Cass	100.00
S-82-130	Gerard Labrecque, Jr.	200.00
S-82-180	Lucien R. Dupont	250.00
S-81-216	Roland J. Marcotte	250.00
S-82-191	Harry Beaudin	250.00
S-82-196, 197	Frank L. Tracy	200.00
S-82-159	George H. Keough	20.00
S-82-165	Joseph L. Kenick, Jr.	20.00
S-82-166	Theodore Reinhard	25.00
S-82-199	Alan O. Robert	100.00
S-82-161, 162	William F. Daniel	1,250.00
S-80-169	K. R. Vashaw	100.00
S-81-168	Joan M. Gullage	26.29

S-82-192,193	Ronald Gilbert	100.00
S-83-24	Cedric E. Preston, Jr.	250.00
S-83-7	Arnold Brooks	150.00
S-83-39	Dan W. Thibeault	500.00
S-83-42	Gerard L. Fortin	150.00
S-83-43	Curtis R. Haynes	100.00
S-83-200, 201	Anne Falardeau	150.00
S-82-209	James Cloutier	500.00
S-83-6	Gordon A. Gray	200.00
S-83-8	Arnold L. Brooks	50.00
S-83-58	Philippe Turcotte	100.00
3.	Clerk and clerical hire	<u>19,165.68</u>
TOTAL CHARGES		\$26,327.97

## CREDITS TO COUNTY

1.	Entries:	
	Civil (75)	
	Equity (33)	
	Marital (57)	
	Criminal Appeal (28)	
2.	Fines	\$ 7,056.29
3.	Fees chargeable to County	105.00
4.	Allowance paid to date	<u>19,165.68</u>
TOTAL CREDITS		\$26,327.97

The foregoing account is approved and allowed.

May 17, 1983

Robert H. Temple  
Presiding Justice

## MAY TERM, 1983

## CHARGES AGAINST COUNTY

1.	Fees chargeable to County	
	BVS & criminal certificates	\$ 55.25
	Mittimus & capiases	6.00
2.	Fines:	
	S-82-88 Jeffrey F. Boswell	60.00
	S-80-169 Kenneth R. Vashaw	300.00
	S-83-21 Lance Bacon	150.00
	S-83-114 Randall Pelletier	500.00
	S-82-207 Leo F. Labrecque, Jr.	200.00
	S-83-16 David Caplette	150.00

S-83-67	David B. Holbrook	50.00
S-83-112	Richard A. Stone	250.00
S-83-5	Anita Comeau	100.00
S-83-117	Robert W. Delong	250.00
3.	Clerk and clerical hire	<u>21,909.49</u>
TOTAL CHARGES		\$23,980.74

## CREDITS TO COUNTY

1.	Entries:	
	Civil (44)	
	Equity (27)	
	Marital (71)	
	Criminal Appeal (6)	
2.	Fines	\$ 2,010.00
3.	Fees chargeable to County	61.25
4.	Allowance paid to date	<u>21,909.49</u>
TOTAL CREDITS		\$23,980.74

The foregoing account is approved and allowed.

November 9, 1983

Robert B. Dickson  
Presiding Justice



## REPORT OF THE COUNTY ATTORNEY

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### TO THE COMMISSIONERS OF COOS COUNTY:

The following is my report of the cases disposed of in 1983:

FELONIES: Pleas - 12; Charges Reduced - 28; Nol Prossed - 16;  
Jury Trials: Guilty - 3, Not Guilty - 0;  
Sentences: State Prison - 8; House of Correction - 31;  
Total Felonies Disposed of: 59.

MISDEMEANORS & VIOLATIONS: Pleas - 10; Charges Reduced - 6; Nol Prossed - 23; Trials: Guilty - 11, Not Guilty - 5; Cases Remanded - 22; Placed on File - 1; House of Correction Sentences - 3; Total Misdemeanors & Violations Disposed - 78.

MISCELLANEOUS: Non-support - 52; Juvenile - 2; Habitual Offender - 1; Annulment Hearings - 4; Violation of Probation - 1; Competency hearings - 4.

In addition, Motions for Discovery, to Supress, to Quash, etc., were heard in many cases, often being dispositive of the case. Grand Jury convened six times. Assisted and advised most Law Enforcement Agencies in the county.

i wish to thank all Law enforcement Agencies, the Crime Lab, the Medical Examiners and Pathologists, all of whom helped make Coos County a better and safer place to live in 1983.

Respectfully Submitted,

Pierre J. Morin

COOS COUNTY ATTORNEY

January 1, 1983 - December 31, 1983

Dated: February 2, 1984

## REPORT OF WELFARE DIRECTOR

1983  
BY TOWNS

<u>Towns</u>	<u>Direct Aid</u>	<u>Soldier's Aid</u>	<u>Children's Aid</u>	<u>Total</u>
Berlin . . . . .	42,364.67	7,151.49	37,398.42	86,914.58
Carrol . . . . .	35.00	0.00	0.00	35.00
Clarksville . . . . .	0.00	0.00	0.00	0.00
Colebrook . . . . .	202.50	160.00	2,723.30	3,085.80
Columbia . . . . .	0.00	0.00	0.00	0.00
Dalton . . . . .	46.50	242.75	10,382.50	10,671.75
Dummer . . . . .	27.00	0.00	0.00	27.00
Errol . . . . .	0.00	0.00	0.00	0.00
Gorham . . . . .	1,980.22	0.00	8,583.82	10,564.04
Jefferson . . . . .	833.84	0.00	0.00	833.84
Lancaster . . . . .	3,679.46	70.00	9,207.92	12,957.38
Milan . . . . .	1,170.14	0.00	0.00	1,170.14
Northumberland . . . . .	25.00	0.00	3,490.70	3,515.70
Pittsburg . . . . .	0.00	0.00	0.00	0.00
Randolph . . . . .	0.00	0.00	0.00	0.00
Shelburne . . . . .	0.00	0.00	0.00	0.00
Stark . . . . .	0.00	0.00	0.00	0.00
Stewartstown . . . . .	814.79	43.00	0.00	857.79
Stratford . . . . .	163.45	0.00	2,760.00	2,923.45
Whitefield . . . . .	1,050.76	0.00	0.00	1,050.76
<b>TOTALS . . . . .</b>	<b>52,393.33</b>	<b>7,667.24</b>	<b>74,546.66</b>	<b>134,607.23</b>

## Report of Coos County

## SUMMARY SHEET - COOS COUNTY

## WELFARE 1983

Month	Total Aid	Direct Aid	Soldier's Aid	B & C	Medical	Hospital	Burial
January	7,974.73	4,654.83	761.50	2,209.00	203.54	0.00	145.87
February	5,940.66	3,191.99	347.00	2,209.00	192.67	0.00	0.00
March	7,312.95	3,987.26	538.52	2,475.90	311.27	0.00	0.00
April	12,067.81	5,671.62	405.00	4,997.00	594.19	0.00	400.00
May	8,622.81	4,191.11	491.91	3,640.00	299.79	0.00	0.00
June	9,844.00	4,290.58	625.47	4,357.80	170.15	0.00	400.00
July	9,298.82	4,181.38	1,424.26	3,521.50	171.68	0.00	0.00
August	9,515.65	4,095.39	909.18	3,860.70	250.38	0.00	400.00
September	9,202.62	4,061.86	548.24	4,331.32	261.20	0.00	0.00
October	11,317.34	3,451.37	387.43	7,378.44	100.10	0.00	0.00
November	33,844.67	3,269.84	309.52	30,010.13	266.18	0.00	0.00
December	9,665.17	3,100.39	874.52	5,555.87	134.39	0.00	0.00
1983 TOTALS	134,607.23	48,147.62	7,622.55	74,546.66	2,944.53	0.00	1,345.87
AMOUNT							
BUDGETED. . .	94,000.00	32,500.00	8,250.00	49,750.00	2,050.00	0.00	1,450.00
PERCENTAGE							
EXPENDED. . . . .	143%	148%	92%	149%	143%		92%

## REPORT OF THE JAIL - 1983

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<u>No. of Inmates</u>	<u>Total No. of Days</u>	<u>Offense</u>
1	1	Arson, Attempted
2	141	Assault, Sexual
7	102	Assault, Simple
1	5	A.W.O.L. from Service
14	505	Burglary
2	112	Conspiracy
1	6	Criminal Mischief
1	2	Criminal Threatening
9	131	Criminal Trespass
1	5	Disobeying Officer
1	4	Driving after Suspension
1	6	Failure to Appear
1	5	Felon In Possession of Firearm
6	12	Fishing without License
3	154	Fugitive from Justice
2	79	Indecent Exposure
1	29	Issuing Bad Checks
3	105	Possession of Controlled Drug
1	2	Possession of Stolen Property
3	11	Possession with Intent to Sell
6	37	Prohibited Sales
2	14	Receiving Stolen Property
1	3	Reckless Conduct
1	2	Robbery, Attempted
4	68	Theft
1	4	Theft by Deception
1	2	Theft by Unauthorized Taking
3	6	Unauthorized Camping
1	56	Unauthorized Use-Propelled Vehicle
2	10	Violation of Court Order
1	3	Violation of Probate

FREDERICK W. KING  
Superintendent

## REPORT OF THE HOUSE OF CORRECTION - 1983

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<u>No. of Inmates</u>	<u>Total No. of Days</u>	<u>Offense</u>
1	106	Arson, Conspiracy to Commit
5	221	Assault
2	410	Assault, Sexual
9	615	Burglary
1	36	Contempt of Court
2	129	Contributing to Delinquency of Minor
5	204	Criminal Mischief
2	24	Criminal Threatening
10	403	Criminal Trespass
1	15	Driving after Suspension
22	164	Driving while Intoxicated
1	96	Felon in Possession of Firearm
1	106	Forgery
3	103	Issuing Bad Checks
2	31	Operating after Suspension
5	282	Possession of Controlled Drug
1	21	Reckless Conduct
1	236	Robbery
2	58	Sale of Controlled Drug
2	39	Shoplifting
2	155	Theft by Unauthorized Taking
5	469	Theft
1	26	Violation of Court Order
1	244	Violation of Probation

FREDERICK W. KING  
Superintendent



## JOHN J. HURLEY &amp; CO., P.C.

*Certified Public Accountants*

194A Pleasant St. • Concord, N.H. 03301 • 603-225-7772

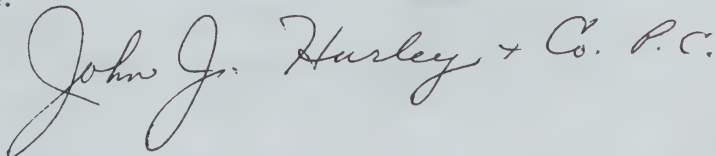
Board of County Commissioners  
County of Coos, New Hampshire

We have examined the general purpose financial statements of the County of Coos, New Hampshire as at and for the year ended December 31, 1982, as stated in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained a complete record of its General Fixed Assets. The General Fixed Assets Account Group included in these financial statements has been prepared using both actual and estimated historical costs provided by County management and current appraisal data provided by insurance companies. Generally accepted accounting principles require that fixed assets be maintained at historical cost. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we are unable to express an opinion on the accompanying financial statements of the General Fixed Assets Account Group.

In our opinion, the general purpose financial statements referred to above, other than the financial statements of the General Fixed Assets Account Group, present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1982 and the results of its operations and the changes in financial position of its enterprise funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

A handwritten signature in cursive script that reads "John J. Hurley & Co. P.C.".

February 3, 1983

Exhibit 1

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Balance Sheet  
All Fund Types and Account Groups  
December 31, 1982

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash	\$1,957,607	\$ 1,054	\$ 7,775
Accounts Receivable	19,248	31,720	
Due From Other Funds	256,591	700	11,586
Due From Other Governments	58,477		
Inventories			
Prepaid Expenses	3,015		
Property, Plant and Equipment, Net			
Amount Required to be Provided for Retirement of Long-Term Debt			
 TOTAL ASSETS	 <u>\$2,294,938</u>	 <u>\$ 33,474</u>	 <u>\$ 19,361</u>
 <u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 378,695	\$	\$ 7,000
Accrued Expenses	1,708		
Due to Other Funds	12,286	4,780	
Due to Specific Agencies/Groups			
Tax Anticipation Notes	1,750,000		
Bonds and Notes Payable			
Total Liabilities	<u>2,142,689</u>	<u>4,780</u>	<u>7,000</u>
<u>Fund Equity:</u>			
Investment in General Fixed Assets			
Federal Contribution			
Retained Earnings			
Unreserved			
<u>Fund Balance:</u>			
Reserved:			
Reserved for Prepaid Expenses	3,015		
Reserved for Probate	4,149		
Unreserved:			
Designated for Sick Pay	63,073		
Designated for Capital Projects			12,361
Undesignated	82,012	28,694	
Total Fund Equity	<u>152,249</u>	<u>28,694</u>	<u>12,361</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$2,294,938</u>	 <u>\$ 33,474</u>	 <u>\$ 19,361</u>

The accompanying notes are an integral

Exhibit 1

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Balance Sheet  
All Fund Types and Account Groups  
December 31, 1982  
Fiduciary

Enterprise Fund Types		Fund Type	Account Groups		Total
Berlin	West		General	General	(Memorandum
Nursing	Stewartstown		Fixed	Long-	Only)
Home	Nursing Home	Agency	Assets	Term Debt	
\$ 21,803	\$ 42,500	\$ 70,419	\$	\$	\$2,101,158
126,847	133,340				311,155
					268,877
					58,477
36,714	46,357	205			83,276
15,189	16,780				34,984
1,781,109	255,618		1,883,109		3,919,836
				171,000	171,000
<u>\$1,981,662</u>	<u>\$ 494,595</u>	<u>\$ 70,624</u>	<u>\$1,883,109</u>	<u>\$ 171,000</u>	<u>\$6,948,763</u>
\$ 61,491	\$ 22,809	\$	\$	\$	\$ 469,995
105,850	154,520				262,078
95,697	156,114				268,877
		70,624			70,624
					1,750,000
1,070,621				171,000	1,241,621
<u>1,333,659</u>	<u>333,443</u>	<u>70,624</u>	<u>-</u>	<u>171,000</u>	<u>4,063,195</u>
			1,883,109		1,883,109
600,000					600,000
48,003	161,152				209,155
					3,015
					63,073
					4,149
					12,361
					110,706
<u>648,003</u>	<u>161,152</u>	<u>-</u>	<u>1,883,109</u>	<u>-</u>	<u>2,885,568</u>
<u>\$1,981,662</u>	<u>\$ 494,595</u>	<u>\$ 70,624</u>	<u>\$1,883,109</u>	<u>\$ 171,000</u>	<u>\$6,948,763</u>

part of this combined balance sheet.

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 1982

	Governmental Fund Type			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues:</u>				
Taxes	\$1,660,244	\$	\$	\$1,660,244
Licenses and Permits	8,800			8,800
Intergovernmental Revenues	117,697	126,646		244,343
Farm Revenues	205,122			205,122
Rent, Berlin	8,800			8,800
Court Fines	12,275			12,275
Other	74,180		430	74,610
<u>Total Revenues</u>	<u>2,087,118</u>	<u>126,646</u>	<u>430</u>	<u>2,214,194</u>
<u>Expenditures:</u>				
Current:				
General Government	1,700,819	81,047		1,781,866
Jail and House of Correction	256,152			256,152
County Farm	268,000	308		268,308
Capital Projects			7,072	7,072
Debt Retirement:				
Principal	70,000			70,000
Interest	8,313			8,313
<u>Total Expenditures</u>	<u>2,303,284</u>	<u>81,355</u>	<u>7,072</u>	<u>2,391,711</u>
Excess (Deficiency) of Revenues Over Expenditures	(216,166)	45,291	(6,642)	(177,517)
<u>Other Financing Sources (Uses):</u>				
Proceeds of Long-Term Debt	51,000			51,000
Operating Transfers In	186,391	70,909		257,300
Operating Transfers Out	(70,909)	(125,000)		(195,909)
Total Other Financing Sources (Uses)	166,482	(54,091)		112,391
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(49,684)	(8,800)	(6,642)	(65,126)
Fund Balance, January 1	201,933	37,494	19,003	258,430
Fund Balance, December 31	\$ 152,249	\$ 28,694	\$ 12,361	\$ 193,304

The accompanying notes are an integral part of these statements.

Exhibit 3

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual  
General and Special Revenue Fund Types  
For the Year Ended December 31, 1982

	General Fund		
	Budget	Actual	Actual Over/(Under) Budget
<u>Revenues:</u>			
Taxes	\$1,660,791	\$1,660,244	\$ (547)
Licenses and Permits	4,500	8,800	4,300
Intergovernmental Revenues	105,050	117,697	12,647
Farm Revenues	221,400	205,122	(16,278)
Rent, Berlin	9,000	8,800	(200)
Court Fines	6,000	12,275	6,275
Other	30,500	74,180	43,680
<u>Total Revenues</u>	<u>2,037,241</u>	<u>2,087,118</u>	<u>49,877</u>
<u>Expenditures:</u>			
Current:			
General Government	1,596,053	1,700,819	104,766
Jail and House of Correction	288,600	256,152	(32,448)
County Farm	271,900	268,000	(3,900)
Capital Projects			
Debt Retirement:			
Principal	70,000	70,000	-
Interest	11,312	8,313	(2,999)
<u>Total Expenditures</u>	<u>2,237,865</u>	<u>2,303,284</u>	<u>65,419</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(200,624)</u>	<u>(216,166)</u>	<u>(15,542)</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds of Long-Term Debt	52,700	51,000	(1,700)
Operating Transfers In	125,000	186,391	61,391
Operating Transfers Out	(177,076)	(70,909)	106,167
<u>Total Other Financing Sources (Uses)</u>	<u>624</u>	<u>166,482</u>	<u>165,858</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(200,000)</u>	<u>(49,684)</u>	<u>150,316</u>
Fund Balance, January 1	<u>200,000</u>	<u>201,933</u>	<u>1,933</u>
Fund Balance, December 31	<u>\$ -</u>	<u>\$ 152,249</u>	<u>\$ 152,249</u>

The accompanying notes are an integral



COUNTY OF COOS, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual  
General and Special Revenue Fund Types  
For the Year Ended December 31, 1982

Special Revenue Fund Types			Total (Memorandum Only)		
Budget	Actual	Actual Over/(Under)	Budget	Actual	Actual Over/(Under)
		Budget			Budget
\$	\$	\$	\$1,660,791	\$1,660,244	\$ (547)
			4,500	8,800	4,300
125,000	126,646	1,646	230,050	244,343	14,293
			221,400	205,122	(16,278)
			9,000	8,800	(200)
			6,000	12,275	6,275
			30,500	74,180	43,680
<u>125,000</u>	<u>126,646</u>	<u>1,646</u>	<u>2,162,241</u>	<u>2,213,764</u>	<u>51,523</u>
71,901	81,355	9,454	1,667,954	1,782,174	114,220
			288,600	256,152	(32,448)
			271,900	268,000	(3,900)
			70,000	70,000	-
			11,312	8,313	(2,999)
<u>71,901</u>	<u>81,355</u>	<u>9,454</u>	<u>2,309,766</u>	<u>2,384,639</u>	<u>74,873</u>
53,099	45,291	(7,808)	(147,525)	(170,875)	(23,350)
71,901	70,909	(992)	52,700	51,000	(1,700)
(125,000)	(125,000)	-	196,901	257,300	60,399
<u>(53,099)</u>	<u>(54,091)</u>	<u>(992)</u>	<u>(302,076)</u>	<u>(195,909)</u>	<u>106,167</u>
			<u>(52,475)</u>	<u>112,391</u>	<u>164,866</u>
-	(8,800)	(8,800)	(200,000)	(58,484)	141,516
-	37,494	37,494	200,000	239,427	39,427
<u>\$ -</u>	<u>\$ 28,694</u>	<u>\$ 28,694</u>	<u>\$ -</u>	<u>\$ 180,943</u>	<u>\$ 180,943</u>

part of these statements.

Exhibit 4

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenses and Changes in Retained Earnings  
All Enterprise Funds  
For the Year Ended December 31, 1982

	Berlin Nursing Home	West Stewartstown Nursing Home,	Total
<u>Operating Revenues</u>			
Charges for Services	\$1,866,156	\$1,592,269	\$3,458,425
Other	6,245	2,934	9,179
<u>Total Operating Revenues</u>	<u>1,872,401</u>	<u>1,595,203</u>	<u>3,467,604</u>
<u>Operating Expenses</u>			
Administration	281,669	296,873	578,542
Dietary	332,995	360,658	693,653
Nursing	623,640	587,732	1,211,372
Maintenance and Repairs	228,668	181,176	409,844
Laundry	55,487	50,530	106,017
Housekeeping	96,345	86,517	182,862
Activities	31,233	19,191	50,424
Other	33,821	13,683	47,504
Depreciation	77,129	39,436	116,565
<u>Total Operating Expenses</u>	<u>1,760,987</u>	<u>1,635,796</u>	<u>3,396,783</u>
Operating Income (Loss)	<u>111,414</u>	<u>(40,593)</u>	<u>70,821</u>
<u>Non-Operating Revenues (Expenses)</u>			
Interest	(86,243)	(2,630)	(88,873)
Reimbursement from Farm and Jail	-	66,942	66,942
<u>Total Non-Operating Revenues (Expenses)</u>	<u>(86,243)</u>	<u>64,312</u>	<u>(21,931)</u>
Income Before Operating Transfers	25,171	23,719	48,890
Operating Transfers Out	<u>(28,943)</u>	<u>(32,448)</u>	<u>(61,391)</u>
<u>Net Loss</u>	<u>(3,772)</u>	<u>(8,729)</u>	<u>(12,501)</u>
Retained Earnings, January 1	<u>51,775</u>	<u>169,881</u>	<u>221,656</u>
<u>Retained Earnings, December 31</u>	<u>\$ 48,003</u>	<u>\$ 161,152</u>	<u>\$ 209,155</u>

The accompanying notes are an integral part of these statements.

COUNTY OF COOS, NEW HAMPSHIRE  
Combined Statement of Changes in Financial Position  
All Enterprise Funds  
For the Year Ended December 31, 1982

	Berlin Nursing Home	West Stewartstown Nursing Home	Total
<u>Sources of Working Capital</u>			
From Operations			
Net Loss	\$ (3,772)	\$ (8,729)	\$ (12,501)
Expenses Not Requiring the Use of Working Capital:			
Depreciation	77,129	39,436	116,565
<u>Total Sources of Working Capital</u>	<u>73,357</u>	<u>30,707</u>	<u>104,064</u>
<u>Uses of Working Capital</u>			
Purchase of Plant and Equipment	40,957	19,511	60,468
Retirement of General Obligation Bonds	54,789	-	54,789
<u>Total Uses of Working Capital</u>	<u>95,746</u>	<u>19,511</u>	<u>115,257</u>
<u>Net Increase (Decrease) in Working Capital</u>	<u>\$ (22,389)</u>	<u>\$ 11,196</u>	<u>\$ (11,193)</u>

ANALYSIS OF CHANGES IN WORKING CAPITAL

	Increase (Decrease)	Increase (Decrease)	Total Increase (Decrease)
Cash	\$ 21,373	\$ 42,000	\$ 63,373
Accounts Receivable	26,432	6,636	33,068
Inventory	2,689	(7,846)	(5,157)
Prepaid Expenses	3,366	3,022	6,388
Due from Other Funds	(2,277)	-	(2,277)
Accounts Payable	(307)	28,119	27,812
Accrued Expenses	(29,060)	10,261	(18,799)
Due to Other Funds	(39,195)	(70,996)	(110,191)
Current Portion of General Obligation Bonds	(5,410)	-	(5,410)
<u>Net Increase (Decrease) in Working Capital</u>	<u>\$ (22,389)</u>	<u>\$ 11,196</u>	<u>\$ (11,193)</u>

The accompanying notes are an integral part of these statements.

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Coos, New Hampshire conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

Governmental Funds

(1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. General costs that are not paid through other funds are paid from the General Fund.

(2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

(3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Proprietary Funds

(4) Enterprise Funds - Enterprise Funds (the County Nursing Homes) are used to account for operations that provide a service to the residents of the County financed by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and State for capital maintenance, public policy, management control, accountability and cost reimbursement purposes.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
(Continued)

Fiduciary Funds

(5) Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

(Continued)



COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
(Continued)

All Enterprise Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets.

#### C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All significant revenue sources have been treated as "susceptible to accrual" under the modified accrual basis.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

#### D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners shall deliver or mail to each member of the County Convention who will be in office on the date that appropriations are voted and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1 annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
(Continued)

2. Not earlier than ten nor later than twenty days after mailing of the Commissioners' statement, there shall be held within the County at such time and place as the Chairman of the County Convention may specify, a public hearing on the budget estimates as submitted by the Commissioners. Notice of such public hearing shall be submitted by the Clerk of the County Convention, with a summary of the budget as submitted, for publication in a newspaper of general circulation in the County at least three days prior to the date of said hearing.
3. Twenty-eight days must have elapsed from the mailing of such operating budget before the County Convention shall vote for appropriations for the ensuing budget period.
4. The County Convention shall adopt its annual budget within 90 days after the beginning of the calendar year.
5. The final form of the County budget shall be filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adoption of the budget.
6. The Commissioners are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, some of the Special Revenue Funds and the Enterprise Fund. However, the County legally adopts only one budget for the three funds.
8. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The County does not adopt a budget for Crime Commission and Rural Fellowship Grant included in the Special Revenue Funds. Budgets for Enterprise Funds are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

E. Inventories

Only the Enterprise Funds (the County Nursing Homes) and Agency Funds record inventories. The Nursing Homes and Agency Funds record inventories of materials and supplies at lower of cost (first-in, first-out basis) or market.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
(Continued)

**F. Prepaid Expenses**

Prepaid expense of the General Fund is for prepaid workmen's compensation. The prepaid expense is equally offset by a fund balance reserve account (reserve for prepaid expenses), as it does not represent available spendable resources.

Prepaid expenses of the Enterprise Funds (the County Nursing Homes) are comprised of prepaid insurance, workmen's compensation and miscellaneous expenses.

**G. Accumulated Unpaid Vacation and Sick Pay**

Principal portion of accrued liabilities in the Enterprise Funds is for unpaid vacation and sick pay. Accumulated unpaid vacation and sick pay are accrued when incurred in Enterprise Funds (using the accrual basis of accounting). At December 31, 1982, the Enterprise Funds accrued \$217,622 in unpaid vacation and sick pay (Berlin Nursing Home - \$63,102 and West Stewartstown - \$154,520). Such amounts are not accrued in governmental funds (using the modified accrual basis of accounting).

The accumulated vacation and sick pay are funded for \$63,073 (Berlin Nursing Home - \$21,073 and West Stewartstown - \$42,000).

**H. Reserved for Probate**

Reserved for Probate represents funds set aside by the County until instructions are given by the Probate Court regarding what to do with the funds.

**I. Designated for Sick Pay**

Designated for sick pay represents funds set aside by the County for accrued sick pay for the two Enterprise Funds.

**J. Designated for Capital Projects**

Designated for Capital Projects represents funds set aside for the following capital projects:

Courthouses	\$ 11,586
Berlin Nursing Home	775
	<u>\$ 12,361</u>

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
(Continued)

K. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid for from County funding and employee contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowance is paid. Pension expense for the year totaled \$45,968 determined on an actuarial basis. The unfunded past service liability of the entire retirement system was approximately nineteen million dollars (of which approximately seventeen million dollars is the state's liability) and is being amortized over a twenty-year period terminating in 1993. The value of vested benefits has not been determined.

NOTE 3 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County:

	Balance January 1	General Obligation Notes Issued	General Obligation Bond and Notes Retired	Balance December 31
General Obligation Debt Payable:				
General Obligation Bond Payable:				
Berlin Nursing Home Bonds	\$ 700,000	\$ -	\$ 50,000	\$ 650,000
General Obligation Notes Payable:				
Berlin Nursing Home Note	420,000		30,000	390,000
Berlin Nursing Home-Energy Note		31,900	1,279	30,621
Jail and House of Correction Notes	40,000		20,000	20,000
Major Improvements Notes	150,000	-	50,000	100,000
Capital Improvements	-	51,000	-	51,000
Total General Obligation Debt Payable	<u>\$1,310,000</u>	<u>\$ 82,900</u>	<u>\$ 151,279</u>	<u>\$ 1,241,621</u>

(Continued)



COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
 (Continued)

NOTE 3 - LONG-TERM DEBT (Continued)

The Berlin Nursing Home bonds and notes are being serviced, principal and interest, by the Enterprise Fund (Berlin Nursing Home).

Interest expense in the Enterprise Funds and General Fund in 1982 was \$88,873 and \$119,024 respectively.

Long-Term debt at December 31, 1982 is comprised of the following:

General Obligation Bonds

\$1,000,000 - 1974 Nursing Home Bonds, Due in Annual	
Installments of \$50,000 to \$55,000 through	
December 1, 1994; Interest at 7.20%	\$ 650,000

General Obligation Notes Payable

\$600,000 - 1975 Nursing Home Notes, Due in Annual	
Installments of \$30,000 through October 1, 1995;	
Interest at 8.50%	390,000
\$31,900 - 1982 Nursing Home - Energy Note Due in	
Monthly Payments of \$662 (Principal and	
Interest) through October 27, 1987; Interest at 9.00%	30,621
\$200,000 - 1978 Jail and House of Correction Debt,	
Due in Annual Installments of \$20,000 to \$80,000	
through 1983; Interest at 3.98%	20,000
\$235,230 - 1979 Major Improvements, Due in Annual	
Installments of \$35,230 to \$50,000 through	
December 15, 1984; Interest at 6.48%	100,000
\$51,000 - 1982 Capital Improvements, Due in Annual	
Installments of \$11,000 to \$20,000 through	
December 15, 1985; Interest at 8.00%	<u>51,000</u>

Total General Obligation Bonds and Notes	<u><u>\$1,241,621</u></u>
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(Continued)



COUNTY OF COOS, NEW HAMPSHIRE  
Notes To Financial Statements  
December 31, 1982  
(Continued)

The debt service requirements of both the General Fund and the Berlin Nursing Home at December 31, 1982 is as follows:

Year	Principal	Interest	Total
1983	\$ 166,410	\$ 93,842	\$ 260,252
1984	155,917	82,269	238,186
1985	111,472	70,724	182,196
1986	92,080	62,007	154,087
1987	90,742	54,849	145,591
Subtotal	616,621	363,691	980,312
1988-1995	625,000	202,680	827,680
Total	<u>\$1,241,621</u>	<u>\$ 566,371</u>	<u>\$1,807,992</u>

NOTE 4 - CONSTRUCTION COMMITMENTS

Construction in progress is composed of the following:

	Project Authorization	Expended to December 31, 1982	Transfers In (Out)	Committed(*)	Required Future Financing
Lancaster Court House	\$ 1,000	\$ 2,062	\$ 1,062	\$ -	No
Berlin Court House	20,000	7,352	(1,062)	11,586	No
Total	<u>\$ 21,000</u>	<u>\$ 9,414</u>	<u>\$ -</u>	<u>\$ 11,586</u>	

(\*) Balance of funds may be used for either Lancaster or Berlin Court House.

NOTE 5 - ENTERPRISE FUND FIXED ASSETS

The Enterprise Funds (the County Nursing Homes) buildings and equipment have been recorded at cost. Depreciation has been taken using the straight-line method based on the following useful lives:

West Stewartstown Nursing Home Buildings	10-60 Years
West Stewartstown Nursing Home Equipment	5-20 Years
Berlin Nursing Home Buildings	15-40 Years
Berlin Nursing Home Equipment	2-20 Years

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes to Financial Statements  
December 31, 1982  
 (Continued)

The major classes of the Nursing Homes' depreciable assets as at December 31, 1982 are summarized as follows:

Description	Cost	Accumulated Depreciation	Net Depreciated Value
West Stewartstown:			
Land and Buildings	\$ 471,918	\$ 314,171	\$ 157,747
Equipment	184,069	86,198	97,871
Totals	<u>655,987</u>	<u>400,369</u>	<u>255,618</u>
Berlin:			
Land and Buildings	1,920,394	310,564	1,609,830
Equipment	328,085	156,806	171,279
Totals	<u>2,248,479</u>	<u>467,370</u>	<u>1,781,109</u>
Totals Both Homes	<u>\$2,904,466</u>	<u>\$ 867,739</u>	<u>\$2,036,727</u>

Depreciation recognized on fixed assets acquired through federal entitlements (Federal Revenue Sharing) is closed to Federal Contributions.

NOTE 6 - INTERFUND RECEIVABLE AND PAYABLE

Interfund receivable and payable balances at December 31, 1982 were:

	Interfund Receivables	Interfund Payables
General Fund	<u>\$256,591</u>	\$ 12,286
Special Revenue Fund		
Rural Fellowship Grant	700	
Federal Revenue Sharing		4,780
Capital Projects Fund		
Berlin Courthouse	11,586	
Enterprise Fund		
Berlin Nursing Home		95,697
West Stewartstown		156,114
Totals	<u>\$268,877</u>	<u>\$268,877</u>

NOTE 7 - LITIGATION

According to County officials, there still has been no final settlement on the \$7,000 which was withheld from subcontractors working on the Berlin Nursing Home. The primary contractor is now out of business, having been judged bankrupt. County officials have not been contacted by any of the subcontractors, nor by the successor entity of the primary contractor. A final decision on ownership of the \$7,000 will be made at a later date by the Coos County Superior Court.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
Notes To Financial Statements  
December 31, 1982  
 (Continued)

NOTE 8 - TAX ANTICIPATION NOTES

At December 31, 1982, the County had tax anticipation notes due for \$1,750,000. The notes are classified as a short-term liability that will be repaid from the current year tax revenue collected.

NOTE 9 - CONTINGENT LIABILITIES - FEDERAL FUNDS

The County received the following federal funds for the year ending December 31, 1982:

	<u>Amount</u>
1. U.S. Department of the Treasury - Office of Revenue Sharing, Federal Revenue Sharing Grant	\$ 125,000
2. U.S. Department of Health and Human Services - Medical Assistance Program (Medicaid) Title XIX	<u>2,018,137</u>
Total	<u><u>\$2,143,137</u></u>

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended December 31, 1982 have not yet been reviewed by the grantor. Accordingly, the grantor's decision on the County's compliance or non-compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

NOTE 10 - OVEREXPENDITURES

The major overexpenditures in the General Fund general government group of expenditures was Medicaid under Old Age Assistance. The County has little control over Medicaid expenditures as this item is reimbursement to the State of New Hampshire.

Actual expenditures of the Special Revenue Fund exceeded total appropriations by \$9,454 because the County does not budget the Rural Fellowship Grant, for which expenditures were \$10,446 for 1982.



**PUBLIC NOTICE  
COOS COUNTY, NEW HAMPSHIRE**

**REVENUE SHARING  
HANDICAPPED REGULATIONS**

This notice is published pursuant to the requirements of Section 51.55 of the Revenue Sharing Regulations, as published in the Federal Register on October 17, 1983. Section 51.55 prohibits discrimination against qualified individuals because of their handicapped status.

Coos County, New Hampshire advises the public, employees and job applicants that it does not discriminate on the basis of handicapped status in admission or access to, or treatment or employment in, its programs and activities.

Coos County has designated the following person as the contact to coordinate efforts to comply with this requirement. Inquiries should be directed to:

Frederick W. King, Sr.  
Superintendent/Coordinator  
Coos County Institution  
P.O. Box C  
W. Stewartstown, NH 03597  
(603) 246-3321

